



No. 2019/IRCTC/CS/ST.EX/356

August 07, 2025

BSE Limited 1 st 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
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Sub: Business Responsibility & Sustainability Report for the FY 2024-25

Dear Sir/Madam,

Pursuant to Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing 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 for Financial Year 2024-25.

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: cn=Suman Kalra, o=Indian Railway Catering and
Tourism Corporation Ltd, ou=Company
Secretary,
2.5.4.20=97254045178220847373560729b
19b338c83ac88c2024f33c348078d3e9d,
postalCode=110001, st=DELHI,
serialNumber=4d9eeb12f23611e01f72aeb
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(Suman Kalra)

Company Secretary and Compliance Officer

Membership No: FCS 9199

Encl: as above

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 (IRCTC)
3.	Year of Incorporation	1999
4.	Registered Office Address	4 th Floor, Tower-D, World Trade Centre, Nauroji Nagar, New Delhi-110029
5.	Corporate Address	4 th Floor, Tower-D, World Trade Centre, Nauroji Nagar, New Delhi-110029
6.	E-mail	investors@irctc.com
7.	Telephone	011-26181550/51
8.	Website	www.irctc.com
9.	Financial year for which reporting is being done	2024-25
10.	Name of Stock Exchange(s) where shares are listed	BSE & NSE
11.	Paid-up Capital	₹ 1,60,00,00,000
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report.	Mr. Anil Gupta, GM/ Corporate Coordination Telephone: 011-35464064 anilgupta@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)	<p>The social and governance performance of the company is presented on a standalone basis in the report. The environmental disclosures are based on the performance of its businesses within its organizational boundaries where it has operational control.</p> <p>Exclusions from GHG Emissions: Area office, fugitive emission from refrigerator and refrigerant emission from vehicles because of small contribution to the overall emissions and the difficulties in accurately measuring and accounting for them.</p>
14.	Name of assurance provider	M/s WIRE Consultancy F-03, D-53, Red FM Road, D Block, Sector 2, Noida, Uttar Pradesh 201301
15.	Type of assurance obtained	Reasonable Assurance

II. Products/Services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Catering & Hospitality	Catering services offer a variety of options, including Mobile Catering, E-catering, & other catering services also, IRCTC manages executive lounges.	45.46%
2.	Internet Ticketing	Internet Ticketing services provide 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.	30.51%



S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
3.	RailNeer	RailNeer service offers bottled drinking water, providing train travelers with safe and quality drinking water during their train travels.	8.10%
4.	Travel & Tourism	The Tourism Service offers a comprehensive range of services including domestic and international tour packages across the country, corporate travel planning, air ticketing services, and dedicated State Teertha services for facilitating spiritual travel under government-supported schemes.	15.93%

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	45.46%
2.	Internet Ticketing	631, 799	30.51%
3.	Rail Neer	110	8.10%
4.	Travel & Tourism	791	15.93%

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	20 (20 Rail Neer Plants)	17 (5 Zonal Offices, 10 Regional Offices, 1 Corporate Office, 1 air ticketing)	37
International	Nil	Nil	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	16 States & 2 Union Territories
International (No. of Countries)	Nil

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

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 centered on serving passengers and travelers 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 travelers, 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 travelers, 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 as at the end of Financial Year

a. Employees and workers (including differently-abled)

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1.	Permanent (D)	1,393	1,274	91.46%	119	8.54%
2.	Other than permanent (E)	500	462	92.40%	38	7.60%
3.	Total Employees (D+E)	1,893	1,736	91.71%	157	8.29%
Workers						
1.	Permanent (F)					
2.	Other than permanent (G)					
3.	Total Workers (F+G)					

Not Applicable

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)	13	13	100%	0	0
2.	Other than permanent (E)	6	6	100%	0	0
3.	Total Differently abled Employees (D+E)	19	19	100%	0	0
Workers						
1.	Permanent (F)					
2.	Other than permanent (G)					
3.	Total Differently abled Workers (F+G)					

Not Applicable

21. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. & Percentage of Females	
		No. (B)	% (B/A)
Board of Directors	7	0	00.00
Key Management Personnel (KMP)*	5	1	20.00

* KMP includes Whole Time Directors, Chief Financial Officer (CFO) and Company Secretary as on March 31, 2025.

22. Turnover rate for permanent employees and workers

Particulars	Turnover rate in 2024-25			Turnover rate in 2023-24			Turnover rate in 2022-23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	0.55%	0.85%	0.57%	0.90%	1.70%	1.00%	0.16%	1.75%	0.29%
Permanent Workers	Not Applicable			Not Applicable					



V. Holdings, Subsidiaries and Associate Companies (including joint venture)

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

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)
Royale Indian Rail Tours Limited	Joint Venture	50%	<p>Royale Indian Rail Tours Limited (RIRTL) is a joint venture between IRCTC and Cox & Kings Limited in the ratio of 50:50 incorporated on 27th November, 2008 with an objective to acquire, furnish, maintain, manage and operate luxury trains and to market holiday packages.</p> <p>Accordingly, a luxury train having 23 coaches was manufactured, fabricated and funded by the company and was marketed in the name of Maharajas' Express and was leased to the Royale Indian Rail Tours Limited (RIRTL) for the purpose of running, operating and managing the luxury tourist train for a period of 15 years. However, due to certain issues between the equity partners, the lease of the luxury train was withdrawn and the JV Agreement dated 10th December, 2008 was terminated. Cox & Kings Limited initiated arbitration proceedings seeking restoration of Joint Venture Agreement. The Arbitral tribunal after concluding the Arbitration proceedings passed an Award dated 31.07.2023 in favour of IRCTC by rejecting all the claims of Cox & Kings.</p> <p>IRCTC has also filed a petition against Royale Indian Rail Tours Limited (RIRTL) and Cox & Kings Limited and others before National Company Law Tribunal (NCLT) (erstwhile Company Law Board) under sections 388B, 397, 398, 399 and 403 of the Companies Act, 1956 and the said petition is sub-judice. NCLT has declared the said company (RIRTL) to be in managerial dispute. Details of the Joint Venture are covered in the notes to accounts of the standalone financial statements for the period ending March 31, 2025 vide note no. 37.2(ii) and 45. The parties have also taken permission from the NCLT for not holding the Board and General meetings of RIRTL without its approval in July, 2013. The matter relating to the winding up of RIRTL, whereby an express order from NCLT is to be obtained, is under process and further course of action would be taken accordingly based on the developments in this process.</p>

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)
IRCTC Payments Limited	Subsidiary	100%	No, as IRCTC Payments Limited was incorporated on February 10, 2024, as a wholly owned subsidiary of Indian Railway Catering and Tourism Corporation (IRCTC), with the primary objective of engaging in the payment aggregator business. To operate as a payment aggregator, IRCTC Payments Limited is required to obtain Payment Aggregator (PA) Authorization from the Reserve Bank of India (RBI), in accordance with the guidelines issued for payment aggregators. Accordingly, IRCTC Payments Limited has submitted its application for PA authorization to the RBI on December 12, 2024. The application is currently under review, and in-principle approval is awaited. As of now, IRCTC Payments Limited has not commenced commercial operations and will do so upon receiving the necessary approvals.

VI. CSR Details

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

Yes, CSR is applicable to IRCTC.

	FY 2024-25
(ii) Turnover of the company (in ₹)	4674.77 Crore
(iii) Net worth of the company (in ₹)	3663.30 Crore

VII. Transparency and Disclosure 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 2024-25			FY 2023-24		
		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	-	



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 2024-25			FY 2023-24		
		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
Investors (other than shareholders)	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://www.ircctc.com/investor-contact.html	Nil	-	-	Nil	-	
Shareholders	Stakeholders Relationship Committee https://www.ircctc.com/board-committees.html Grievance Redressal Policy (External) https://www.ircctc.com/assets/images/IRCTC_Grievance_redressal_external_20_06_24.pdf	36	NIL	The complaints are resolved effectively according to the established mechanism	56	Nil	The complaints are resolved effectively according to the established mechanism.
Employees & Workers	Grievance Redressal Policy (Internal) https://www.ircctc.com/assets/images/IRCTC_Grievance%20Redressal_internal_20_06_24.pdf , Employee portal, Staff grievance register, Whistleblower Policy, https://ircctc.com/assets/images/IRCTC%20whistleblower%20policy%202024%20recived%20from%20CVO%20IRCTC%20090224%20(1)-14-02-2024.pdf POSH Mechanism https://www.ircctc.com/assets/images/IRCTC%20Policy%20for%20Prevention%20OF%20Sexual%20Harassment%20Of%20Women%20At%20Workplace_12_6_23.pdf	1	-	-	1	Nil	Effective resolution of the POSH complaint

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 2024-25			FY 2023-24		
		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
Customers	CPGRAM, Rail Madad, MORLY, Social Media Platforms https://railmadad.indianrailways.gov.in https://pgportal.gov.in	158908	21	-	2,70,081	35	-
Value Chain Partners	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	-	-
Other (Please specify)	-	-	-	-	-	-	-

Note: The reported figures exclude general queries of railway customer reported on a daily basis regarding transactional glitches, and most of the complaints are not part 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.

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)
Economic Performance	Opportunity	Enhancing economic performance is essential to attaining sustainability and financial success. It makes businesses more competitive, draws in investment, and permits corporate expansion.	<ul style="list-style-type: none"> Pay attention to operational effectiveness and cost control. Find and take advantage of market opportunities. Increase customer satisfaction and cultivate enduring connections with customers. Make R&D investments for product development and innovation. 	Positive implications include increased revenue, improved profitability, and enhanced market position



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)
Corporate Governance	Opportunity	Transparency, accountability, and moral conduct are all influenced by good corporate governance procedures.	<ul style="list-style-type: none"> Clearly define governance rules and processes. Assure diversity and independence on the board. Encourage openness in reporting, both financial and non-financial. Put risk management techniques into practices. 	<p>Negative: Initial investments in governance frameworks and compliance measures.</p> <p>Positive implications include enhanced investor confidence, access to capital, and long-term sustainability.</p>
Business Ethics & Integrity	Risk	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.	<ul style="list-style-type: none"> Develop ethics code Encourage moral behavior Conduct training Enhance internal controls Encourage integrity Take part in transparent and responsible practices. The application of ISO 37001 as a means of demonstrating dedication in accordance with accepted global standards. 	<p>Positive: Reduced legal penalties, enhanced reputation, increased stakeholder trust, long-term business sustainability.</p> <p>Negative: Costs associated with training and policy enforcement.</p>
Waste Management	Risk	Necessary for compliance and sustainability. Risks include the potential for pollution, fines, and damage to one's reputation.	<ul style="list-style-type: none"> Established waste management procedures into place. Recycle and dispose of waste responsibly. Establish an EPR goal for RailNeer bottles. Conduct waste audits. Raise awareness and work with waste management partners. Examine at sustainable packaging options. 	<p>Negative: Initial implementation costs for R&D.</p>

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)
Water Management	Risk and Opportunity	Sustainable operations and prudent resource use depend on efficient water management. Water scarcity, regulatory compliance, and reputational harm are among the risks. Conservation and reducing the effects on the environment present opportunities	<ul style="list-style-type: none"> • Conduct water audits, and put water conservation measures in place. • Investigate alternate water sources like rain water harvesting. • Invest in water-efficient technology and procedures. • Work with stakeholders to solve water related issues. 	<p>Positive: Cost savings from reduced water consumption, regulatory compliance, enhanced sustainability, improved reputation.</p> <p>Negative: Initial investment costs in water-saving technologies.</p>
Climate Change	Risk	Extreme weather, increased energy prices, legislative changes, and harm to one's reputation are among the risks. Adopting renewable energy sources and increasing energy efficiency are examples of opportunities.	<ul style="list-style-type: none"> • Set energy-efficient technologies into practices. • Incorporate renewable energy sources. • Improve train operations and keep an eye on emissions. • Set Decarbonization plans into actions. 	<p>Positive: Reduced energy costs, potential savings from renewables, enhanced brand reputation, and reduced operational disruptions.</p> <p>Negative: Initial investment costs.</p>
Supply Chain Management	Risk and Opportunity	Timely delivery, quality assurance, and regulatory compliance are all guaranteed by efficient supply chain management. Disruptions, problems with quality, and non-compliance from suppliers are risks. Possibilities for cost reduction, improved value chain participation, sustainable sourcing, and process optimization.	<ul style="list-style-type: none"> • Collaborate with licensees to optimize supply chain operations. • Put ISO 20400 into effect. • Establish strong supplier selection standards. • Conduct frequent audits. • Verify contractual compliance. • Establish inventory management systems in place. • Implement Sustainable sourcing methods. 	<p>Negative: Costs associated with supplier assessments, audits, system implementation, and potential investments in alternative suppliers.</p> <p>Positive implications include improved operational efficiency, cost savings, product quality, and customer satisfaction.</p>



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)
Product Design & Lifecycle Management	Opportunity	Resource optimization, waste reduction, and EPR compliance can all be achieved through effective product design and lifecycle management. A change in packaging offers a chance to reduce environmental impact and enhance sustainability.	<ul style="list-style-type: none"> Analyze the product's lifecycle. Lower its carbon footprint. Optimize packaging to use less material. Explore into packaging choices that are recyclable or biodegradable. Collaborate together with vendors. 	<p>Negative: Initial investments for research, design, and packaging changes.</p> <p>Positive implications include reduced material costs, improved environmental performance, and alignment with regulatory requirements.</p>
Safety & Quality (RailNeer Product & Catering Services)	Risk & Opportunity	<p>Essential for reputation, regulatory compliance, and consumer happiness. Contamination, foodborne infections, and discontent are among the risks.</p> <p>Opportunities come from establishing trust, adhering to rules, and satisfying consumer expectations.</p>	<ul style="list-style-type: none"> Rigorous quality control Compliance with food safety assessments Customer feedback Training of employees 	<p>Positive: Customer loyalty, increased sales, and reputation.</p> <p>Negative: penalties, legal issues, and reputation damage.</p>
Data Security & Privacy	Risk and Opportunity	<p>Essential for upholding regulatory compliance, preventing data breaches, and preserving confidence. Risks include legal ramifications, reputational danger, illegal access, and breaches.</p> <p>Increased competitive advantage, compliance, and trust are among the opportunities.</p>	<ul style="list-style-type: none"> Establish strong data security measures. Encryption protocols Access controls Conduct frequent audits. Obtain consumer consent. Adhere to legal requirements. 	<p>Negative: Investments in data security technologies, training, and compliance.</p> <p>Positive implications: improved trust, reduced risks, compliance, and potential competitive advantages.</p>



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)
Stakeholder Engagement	Opportunity	Enhanced decision-making and long-term company sustainability result from effective stakeholder engagement, which fosters openness, trust, and cooperation. Speaking with stakeholders aids in comprehending their requirements, anticipations, and worries.	<ul style="list-style-type: none"> Identify key stakeholders. Create communication channels. Hold frequent discussions and consultations. Seek feedback. Address issues. Include stakeholders in decision making processes. 	Negative: Investments in stakeholder engagement activities and resources. Positive implications include improved stakeholder relationships, enhanced reputation, reduced conflicts, and increased stakeholder support.
Social Development & Community Involvement	Opportunity	Participating in community service and social development projects can improve reputation, build community support, and have a beneficial social influence. It promotes sustainable development, shows corporate responsibility, and grants social license to operate.	<ul style="list-style-type: none"> Identify community needs and priorities. Develop alliance with local organizations Encourage education and skill building initiatives. Promote inclusive employment practices Invest in community infrastructure and welfare projects. 	<p>Positive: Community engagement enhances the company's public image, leading to increased customer trust and preference.</p> <p>Negative: Investments in community infrastructure, education, or welfare programs may require significant upfront funding.</p>
Learning, Development and Employee Engagement	Opportunity	Employee capabilities, work satisfaction, and organizational performance are all improved by investing in training and skill development.	<ul style="list-style-type: none"> Analyze training needs Offer programs for skill development that are pertinent Provide possibilities for career progression 	<p>Positive: Increased productivity, higher employee retention, improved job satisfaction, long-term business growth and innovation.</p> <p>Negative: Costs associated with training and development programs.</p>



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)
Human Rights and Diversity, Equity & Inclusion	Risk and Opportunity	<p>Important for stakeholder trust, good employee experiences, and equitable workplaces. Risks include supply chain extension difficulties, legal problems, reputational harm, and prejudice.</p> <p>Opportunities include improving employee well-being, encouraging diversity, and luring in a skilled workforce.</p>	<ul style="list-style-type: none"> • Encouraging equal opportunities • Provide DEI training • Establishing a secure workplace • Involving part in human rights-related community projects 	<p>Positive: Improved employee satisfaction and retention, enhanced reputation, better innovation and decision-making.</p> <p>Negative: Legal fees, penalties, supply chain management costs.</p>
Employee Health & Safety	Risk and Opportunity	<p>A responsible and profitable workplace must prioritize the health and safety of its employees. Accidents, injuries, legal responsibilities, and harm to one's reputation are among the risks.</p> <p>Possibilities include increased productivity, lower absenteeism, and better employee well-being.</p>	<ul style="list-style-type: none"> • Follow occupational health and safety laws • Encourage employee wellness programs • Provide healthcare benefits • Put strong safety procedures in place • Offer safety training • Provide regular safety inspections • Keep a safe workplace • Prioritize mental health support 	<p>Positive: Reduced accident-related costs, improved employee morale, increased productivity.</p> <p>Negative: Costs associated with safety equipment, training, and inspections.</p>



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	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
	c. Web Link of the Policies, if available	P1	https://www.irctc.com/assets/images/IRCTC-%20Anti-%20Bribe%20and%20Corruption%20Policy_12_06_24.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/Equal%20opportunity%20Policy%20for%20Person%20with%20Disabilities.pdf							
		P4	https://www.irctc.com/assets/images/Stakeholder_Engagement_Policy_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							
		P6	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://www.irctc.com/assets/images/CSR%20vision%20document_12_06_24.pdf							
			https://www.irctc.com/assets/images/IRCTC_Grievance_redressal_external_20_06_24.pdf							
		P9	https://contents.irctc.co.in/en/privacypolicy.html							
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	No	No	Yes	No
4.	Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle	ISO 9001-2015 Quality Management System: Rail Neer Plant ISO: 22000- 2005 Food Safety & Management System: Rail Neer Plant & Kitchen 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								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any	Reduce employee turnover rate in FY 2023-24. Ensure 100% of key suppliers comply with sustainability criteria by 2030. Improve environmental performance & Scope 3 disclosures by FY 2023-28.								



Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The company achieved its target of reducing the employee turnover rate in FY 2024-25 as compared to FY 2023-24.								
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)	<p>At IRCTC, sustainability remains at the core of our organizational purpose. In FY 2024–25, we have continued to strengthen our commitment to responsible business practices by aligning our operations with environmental, social, and governance (ESG) principles. With a vast operational footprint across RailNeer, Internet Ticketing, Catering, and Tourism, we recognize our responsibility to balance business growth with social and environmental accountability.</p> <p>Throughout the year, we have proactively implemented measures to reduce resource consumption, improve operational efficiency, and manage waste and emissions. These efforts reflect our strategic intent to integrate sustainability into everyday decision-making, ensuring that our services meet the expectations of both present and future generations.</p> <p>Managing sustainability across such a broad spectrum of services presents unique challenges. However, we continue to overcome these through process improvements, staff engagement, and adoption of technology. Our focus this year has been on enhancing governance systems, strengthening data transparency, and reinforcing compliance with sustainability standards.</p> <p>As we move forward, IRCTC remains committed to driving sustainable value creation. We are dedicated to deepening stakeholder engagement, fostering a culture of responsibility, and contributing actively to India’s sustainability goals. Through innovation and continuous improvement, we aim to deliver services that are not only efficient but also ethically and environmentally sound.</p> <p>(Sudhir Kumar) Director (Finance) & CFO</p>								
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The Board of Directors provides oversight on the company’s business responsibility policies and monitors progress toward its ESG goals.								
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	<p>As on 31st March, 2025, the CSR & SD Committee comprised of the following members:</p> <p>1. Shri. Sanjay Kumar Jain, Chairman & Managing Director - Chairman</p> <p>2. Shri Rabindra Nath Mishra, Director (Finance) - Member</p> <p>3. Shri Manoj Kumar Gangeya, Government Nominee Director - Member</p> <p>4. Shri Devendra Pal Bharti, Independent Director -Member</p>								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action																		
	As a standard practice, the Company's Business Responsibility (BR) policies are reviewed periodically or as and when required by the respective departmental and segmental heads. During these reviews, the effectiveness of the policies is evaluated, and necessary revisions or updates to the policies and procedures are implemented to ensure their continued relevance and alignment with organizational objectives.									The policies of the company undergo periodic or as-needed reviews by departmental and segmental heads.								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances																		
	Compliance with applicable laws and regulations is formally presented to the Board of Directors, following validation and sign-off on the compliance note by all departmental heads.									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
Vision 360 Management Consulting									

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)									
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)									
Not Applicable									



SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Principle 1:

Businesses should conduct and govern themselves with integrity, 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 no. of training and awareness programmes held	Topics/principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	5	<ul style="list-style-type: none"> HR Policies & Rules Director's Certification Master Class Enhancing Communication Skills for CPSE's Executives Enhancing Communication Skills for CPSE's Executives Directors Certification Master Class by IICA 	100%
Key Management Personnel	3	<ul style="list-style-type: none"> Enhancing Communication skills for CPSE's Executives Directors Certification Master Class Enhancing Communication skills for CPSE's Executives 	100%
Employees other than BOD and KMPs	67	<ul style="list-style-type: none"> Cyber Security Training & Operational Exercise Ethics in Public Governance OBCS/HMS deployed for monitoring of catering services in Vande -Bharat Trains Enhancing Communication Skills for CPSE's Executives Skilling for future in PSEs" : An ILO Fire Safety Simplified Finance for Non-Finance Professionals for Enhanced Performance Director's Certification Master Class by IICA 	85.14%
Workers	Not Applicable	Not Applicable	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					
Settlement			Nil		
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		There were no cases during the year where non-monetary action has been taken.		
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

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, the IRCTC has a comprehensive and well-written anti-bribery and anti-corruption policy. According to the policy, the board is firmly committed to having zero tolerance for corruption. The policy acts as a strong instrument in supporting the organization's commitment to upholding the highest standards of ethical conduct, compliance, reporting, and non-retaliation in accordance with the Prevention of Corruption Act, 1988 (PCA), Companies Act, 2013, Penal Code, 1860 ("IPC"), Prevention of Money Laundering, 2002, and the Central Vigilance Commission Act, 2003. In addition, IRCTC has a Fraud Prevention & Detection Policy that outlines how many employee, whether full-time, part-time, or temporary, 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-corruption and anti-bribery policy by encouraging moral behavior and integrity at all organizational levels, and they are in line with the company's vision and objective. The policy's link: [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/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 2024-25	FY 2023-24
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Not Applicable	Not Applicable



6. Details of complaints with regard to conflict of interest

	FY 2024-25	FY 2023-24
Number of complaints received in relation to issues of Conflict of Interest of the Directors	There haven't been any complaints about instances of law enforcement agencies disciplining directors or KMPs for conflicts of interest.	There haven't been any complaints about instances of law enforcement agencies disciplining directors or KMPs for conflicts of interest.
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

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

	FY 2024-25	FY 2023-24
Accounts payable*365 days	101577.21*365	92478*365
Cost of goods/services procured	2,59,075.32	2,32,754.83
Number of days of accounts payables	143.11	145.02

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 2024-25	FY 2023-24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	-	-
	b. Number of trading houses where purchases are made from	-	-
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	-	-
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	Nil	Nil
	b. Number of dealers / distributors to whom sales are made	Nil	Nil
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	Nil	Nil
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	10.50%	11.43%
	b. Sales (Sales to related parties / Total Sales)	24.21%	23.20%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	-	-
	d. Investments (Investments in related parties / Total Investments made)	100%	-



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
---	--	--

For the FY 2024–25, the company has further strengthened its commitment to responsible business practices by conducting Vendor Development Programmes (VDPs) covering 60 value chain partners. These programmes aimed to enhance awareness and alignment with the NGRBC principles, ensuring that the company's sustainability expectations and ethical standards are effectively communicated and embedded across the supply chain.

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.

The organization has a conflict-of-interest policy in place to ensure that senior management and board members operate in the business's best interests and avoid any perception of improper behaviour. This policy outlines procedures for identifying, disclosing, and resolving possible conflicts of interest between the organization, senior management, and the board of directors. IRCTC has stringent rules to avoid conflicts of interest. Conflict resolution and dispute settlement methods are also described in the policy. Infractions of this policy may result in appropriate disciplinary action.

Principle 2:

Businesses should provide goods and services in a manner that is safe.

ESSENTIAL INDICATORS

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

	FY 2024-25	FY 2023-24	Details of improvements in environmental and social impacts
R&D	Nil	Nil	IRCTC does not currently keep separate records of R&D and Capex expenditures for ESG objectives.
Capex	Nil	Nil	

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

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.

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

Yes, IRCTC has adopted e-procurement and Government e-Marketplace (GeM) platforms as part of its sustainable business practices, promoting transparency, efficiency, and reduced environmental impact. The company has also implemented a comprehensive set of Board-approved policies, including the Environmental Policy, Health & Safety Policy, and Sustainable Procurement Policy, to guide its operations in alignment with sustainability principles. Furthermore, IRCTC actively encourages the participation of Micro and Small Enterprises (MSEs) in its procurement processes, fostering inclusivity and supporting the growth from of small businesses.



During the FY 2024-2025, the company procured 61.84% from GeM out of the total procurement.

Further, the total procurement from MSEs was 39% as against 25% in line with Public Procurement Policy of Government of India during FY 2024-25.

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) Plastic waste

IRCTC's leading product, Rail Neer, complies with EPR for plastic packaging. IRCTC has set up practices for gathering, recycling, and discharging Rail Neer products at the end of life. The waste is gathered through points and routed to authorize vendors for environmentally safe management. This maintains EPR standards and encourages the environmentally safe management of plastic waste related to Rail Neer.

b) E- waste

All electronic equipment and components have been processed and disposed of in accordance with the Ministry of Environment, Forest and Climate Change (MoEFCC) guidelines, as per the E-Waste (Management and Handling) Rules, 2016.

c) Hazardous Waste

Not Applicable

d) Other waste

Not Applicable

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.

IRCTC complies with the Plastic Waste Management Rules, 2016 and its subsequent amendments as the producer of Rail Neer packaged drinking water. The Extended Producer Responsibility (EPR) plan is being implemented by the company as a diligent means of upholding its obligations under the PWM Rules. In order to guarantee complete adherence to EPR duties, IRCTC has formally partnered with an expert organisation. In addition to coordinating the collection of crushed materials, installing more crushing machines, facilitating the issuance of take-back credits, and collecting PET bottles and shrink-wrapping materials, the agency is also in charge of registering with the Central Pollution Control Board (CPCB) and submitting timely quarterly EPR compliances.

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	1,274	1,274	100%	1,274	100%	NA	NA	1,274	100%	NA	NA
Female	119	119	100%	119	100%	119	100%	NA	NA	NA	NA
Total	1,393	1,393	100%	1,393	100%	119	8.5%	1,274	91.4%	NA	NA
Other than Permanent employees											
Male	462	462	100%	0	0	NA	0	0	0	NA	NA
Female	38	38	100%	0	0	38	100%	0	0	NA	NA
Total	500	500	100%	0	0	38	100%	0	0	NA	NA

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											

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

Particulars	FY 2024-25	FY 2023-24
Cost incurred on well-being measures as a % of total revenue of the company	0.19%	0.14%

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

Benefits	FY 2024-25			FY 2023-24		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	NA	Y	100%	NA	Y
Gratuity	100%	NA	Y	100%	NA	Y
ESI	NA	NA	N.A.	NA	NA	NA
NPS	100%	NA	Y	100%	NA	Y

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, in line with the provisions of the Rights of Persons with Disabilities Act, 2016, the company has ensured that its office premises are fully accessible to employees with disabilities. Several inclusive measures have been implemented to enhance accessibility, remove physical barriers, and foster a comfortable and inclusive work environment for all. Continuous improvements are underway to further strengthen accessibility across all locations.

Key features include:

Ramps: Wheelchair users and those utilizing other mobility aids can easily and smoothly reach areas with well-placed, well-constructed ramps.

Lift Facilities: Lifts have been installed in accordance with accessibility guidelines, making it simple for those with physical disabilities to navigate between floors.

Wheelchair Support: The facility has designated areas for wheelchair storage and use, which are accessible and practical.

Accessible Parking: To guarantee the ease of access for staff members and guests with disabilities, designated parking spaces are situated near building entrances.

Accessible Toilets: To ensure convenience and dignity, specially designed restrooms are provided to meet the unique needs of individuals with disabilities.



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.

The company has adopted a comprehensive Equal Opportunity Policy in alignment with the Rights of Persons with Disabilities Act, 2016. This policy is aimed at upholding the rights and entitlements of individuals with disabilities, 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 extends support by facilitating residential accommodations where necessary. The policy places strong emphasis on accessibility, ensuring that both physical infrastructure and digital platforms are fully 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.irtc.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%		

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 (If yes, then give details of the mechanism in brief)
Permanent Workers	Not Applicable
Other than Permanent Workers	
Permanent Employees	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	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 recognized by the listed entity

Category	FY 2024-25			FY 2023-24		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/ C)
Total Permanent Employees	Nil	Nil	Nil	Nil	Nil	Nil
Male						
Female						
Total Permanent Workers						
Male						
Female						

8. Details of training given to employees and workers

Category	FY 2024-25					FY 2023-24				
	Total (A)	On health & safety measures		On skill upgradation		Total (D)	On health & safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	1,274	703	55.18%	1,081	84.85%	1,280	680	53.12%	1,049	81.95%
Female	119	105	88.24%	105	88.24%	116	100	86.20%	102	87.93%
Total	1,393	808	58.00%	1,186	85.14%	1,396	780	55.87%	1,151	82.44%
Workers										
Male	Not Applicable					Not Applicable				
Female										
Total										

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Total Permanent Employees						
Male	1274	1274	100%	1,280	1280	100%
Female	119	119	100%	116	116	100%
Total	1393	1393	100%	1,396	1,396	100%
Workers						
Male	Not Applicable			Not Applicable		
Female						
Total						

Note: The performance & career development review only done for permanent employees & employees on deputation



10. Health and safety management system:

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

The organization has put in place a Health & Safety Policy, communicated and enforced on a regular basis throughout applicable departments and supply chain stakeholders.

- 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)**

Yes

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

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

Safety Incident/Number	Category	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	NIL	NIL
	Workers	NA	NA
Total recordable work-related injuries	Employees	NIL	NIL
	Workers	NA	NA
No. of fatalities	Employees	NIL	NIL
	Workers	NA	NA
High consequence work-related injury or ill-health (excluding fatalities)	Employees	NIL	NIL
	Workers	NA	NA

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

- 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.

4. 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.
5. 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 2024-25			FY 2023-24		
	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	Nil	Nil	Nil	Nil	Nil	Nil
Health & Safety	1	1	-	Nil	Nil	Nil

14. Assessment for the year

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

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.

Nil

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	<ul style="list-style-type: none"> Press Release Investor Conferences In- person Meetings Emails Annual General Meetings Annual Report & Stock Exchange Announcement Meetings & calls 	Continuous	<ul style="list-style-type: none"> Financial Performance, Business strategy & execution planning Business Performance Corporate Governance
Customers	No	<ul style="list-style-type: none"> Survey Engagement Activities Website Digital Platform- social media Advertisements 	Continuous	<ul style="list-style-type: none"> Availing services Information Sustainability Credential Feedbacks
Employees	No	<ul style="list-style-type: none"> Notice Board Emails & calls Office orders Corporate Portal Employee Engagement Surveys In-person Meetings 	Continuous	<ul style="list-style-type: none"> Information Trainings & learning opportunities Diversity Business activities Counselling sessions
Government & regulators	No	<ul style="list-style-type: none"> Notice Emails Office Memorandum Press releases 	Continuous	<ul style="list-style-type: none"> Corporate Behavior Information Regulatory issues
Suppliers & Vendors	No	<ul style="list-style-type: none"> Emails & Calls Website Purchase Orders Supplier reviews In- person visit 	Continuous	<ul style="list-style-type: none"> Business activities Quality check Information
NGOs/ Communities	Yes	<ul style="list-style-type: none"> Emails & Calls Meetings Letters 	Continuous	<ul style="list-style-type: none"> Audits Feedbacks Report

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	1,393	670	48%	1,396	360	25.79%
Other than permanent	500	101	20%	1,330	108	8.12%
Total Employees	1,893	771	41%	2,726	468	17.17%
Workers						
Permanent	Not Applicable			Not Applicable		
Other than permanent						
Total Workers						

2. Details of minimum wages paid to employees and workers

Category	FY 2024-24					FY 2023-24				
	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										
Male	1,274	Nil	Nil	1,274	100.0%	1,280	Nil	Nil	1,280	100.0%
Female	119	Nil	Nil	119	100.0%	116	Nil	Nil	116	100.0%
Other than permanent										
Male	462	Nil	Nil	462	100.0%	1,096	95	8.60%	1001	91.30%
Female	38	Nil	Nil	38	100.0%	234	131	55.98%	103	44.00%
Workers										
Permanent	Not Applicable					Not Applicable				
Male										
Female										
Other than permanent										
Male										
Female										

3. Details of remuneration/salary/wages

a. Median remuneration/ wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)*	4	48,53,514	0	0
Key Managerial Personnel **	2	9,77,110	1	43,37,930
Employees other than BoD and KMP	1,271	10,85,252	116	12,09,120
Workers				

Note:

*This signifies only Whole Time Directors

**This signifies KMPs other than Whole Time Directors



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

Particulars	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	8.44%	8.54%

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 communication matrix to ensure direct and effective interaction between employees and management. To uphold and protect human rights within the organization, multiple grievance redressal mechanisms have been put in place, including an employee portal, a staff grievance register, and a dedicated Internal Committee for the prevention of sexual harassment at the workplace. The company also runs the "Talk to Management" initiative, which fosters open dialogue and enables the timely resolution of human rights-related concerns. As per IRCTC's Human Rights Policy, the Human Resource Department is designated to receive and address any complaints related to human rights violations. The organization is committed to ensuring that all grievances are resolved promptly, transparently, and to the satisfaction of the concerned individuals.

To further reinforce this commitment, IRCTC has implemented a well-defined grievance redressal policy supported by standard operating procedures (SOPs). This framework operates on a two-tier system: the first level involves initial resolution by designated officers, while unresolved matters are escalated to a higher-level committee for further consideration. Additionally, a structured feedback mechanism allows employees to share their experiences and suggestions, thereby enhancing the overall effectiveness and responsiveness of the grievance process. These initiatives reflect IRCTC's dedication to fostering a respectful, safe, and inclusive workplace for all its employees.

6. Number of Complaints on sexual harassment, discrimination, made by employees and workers

	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	1	1	Case is under examination	2	1	2 disposed (1 of previous year)
Discrimination at workplace	Nil	Nil	Nil	Nil	Nil	Nil
Child Labor	Nil	Nil	Nil	Nil	Nil	Nil
Forced Labour/ Involuntary Labour	Nil	Nil	Nil	Nil	Nil	Nil
Wages	Nil	Nil	Nil	Nil	Nil	Nil
Other human rights related issues	Nil	Nil	Nil	Nil	Nil	Nil

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

Particulars	FY 2024-25	FY 2023-24
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	2
Complaints on POSH as a % of female employees / workers	0.84%	1.7%
Complaints on POSH upheld	1	1

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

IRCTC is committed to respecting human rights and has established a grievance redressal mechanism to address any complaints regarding violations of human rights. The company's Human Resource Department serves as the recipient of these complaints and is responsible for promptly and satisfactorily addressing them. This system ensures an open, equitable, and transparent process for resolving grievances related to human rights concerns.

In accordance with the POSH (Prevention of Sexual Harassment) Act in India, 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 committee 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 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.

10. Assessments for the year

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

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

Nil

Principle 6:

Businesses should respect and make efforts to protect & restore the environment

ESSENTIAL INDICATORS

1. Details of total energy consumption (in Joules or multiples) and energy intensity

Parameter	FY 2024-25	FY 2023-24
From renewable source		
Total electricity consumption- Solar (A)	319.49 GJ	1,630.44 GJ
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumption (A+B+C)	319.49 GJ	1,630.44 GJ
From non-renewable source		
Total electricity consumption (D)	91877.91 GJ	1,00,814.77 GJ
Total fuel consumption (E)	2932.17 GJ	7,202.25 GJ
Energy consumption through other sources (F)		
Total energy consumed from non- renewable source (D+E+F)	94810.08 GJ	1,08,017.02 GJ
Total energy consumed from non- renewable source (A+B+C+D+E+F)	95129.57 GJ	1,09,647.46 GJ



Parameter	FY 2024-25	FY 2023-24
Energy intensity per rupee of turnover (Total energy consumed/ Revenue from operations) (GJ per ₹ Crore)	0.20	0.26
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) (GJ per ₹ lakh)	4.20	4791.87
Energy intensity in terms of physical output	Due to the diverse segments of IRCTC, there is no single type of physical output for its services and products.	
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: PPP factor used: 20.66, IMF WEO April 2025

<https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/ADVEC/WEOWORLD/TWN>

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

Yes, the Company carried out reasonable assurance by Wire Consultancy

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.

Not Applicable

3. Provide details of the following disclosures related to water

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kiloliters)		
(i) Surface water	1,32,897.00	1,58,569.00
(ii) Groundwater	2,56,349.58	3,31,337.60
(iii) Third party water	1,91,759.49	2,47,611.67
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kiloliters) (I + ii + iii + iv + v)	5,81,006.08	7,37,518.27
Total volume of water consumption (in kiloliters)	4,38,084.99	637646.11
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.94	1.49
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (KL per Rs lakh)	19.36	27866.71
Water intensity in terms of physical output	Due to the diverse segments of IRCTC, there is no single type of physical output for its services and products	
Energy intensity ((optional) – the relevant metric may be selected by the entity	-	-

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

Yes, the Company carried out reasonable assurance by Wire Consultancy.

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 kiloliters)		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment		
(ii) To Groundwater		
- No treatment	1,42,921.08	24504.58
- 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	-	75367.58
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total volume of water discharge (in kiloliters)	1,42,921.08	99872.16

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

Yes, the Company carried out reasonable assurance by Wire Consultancy

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

No

6. Please provide details of air emissions (other than GHG emissions) by the entity

Parameter	Please specify unit	FY 2024-25	FY 2023-24
NOx	Nil	Nil	Nil
Sox			
Particulate matter (PM)			
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – please specify			

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

No, the Company did not carry out independent assessment by an external agency

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity

Parameter	Please specify unit	FY 2024-25	FY 2023-24
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	233.71	392.38
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	18,630.80	20,022.93
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		0.04	0.05



Parameter	Please specify unit	FY 2024-25	FY 2023-24
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) (tCO ₂ e per Rs lakh)		0.83	892.20
Total Scope 1 and Scope 2 emission intensity in terms of physical output		Due to the diverse segments of IRCTC, there is no single type of physical output for its services and products.	
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

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

Yes, the Company carried out reasonable assurance by Wire Consultancy

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

No, the company has no projects related to reducing Green House Gas Emission

9. Provide details related to waste management by the entity

Parameter	FY 2024-25	FY 2023-24
Total Waste generated (in metric tons)		
Plastic waste (A)	2550.61	10229.00*
E-waste (B)	6.41	5.39
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	-	-
Other Non-hazardous waste generated (H), Paper & Cardboard waste	155.08	0.17
Biodegradable (textile based)	-	0.03
Non-Biodegradable (Metals)	0.27	0.03
Total (A+ B + C + D + E + F + G + H)	2712.38	10234.99
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	2.10	0.02
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (metric tons per Rs lakh)	43.40	447.29
Waste intensity in terms of physical output	Due to the diverse segments of IRCTC, there is no single type of physical output for its services and products	
Waste intensity (optional) –the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)		
Category of waste		
(i) Recycled (Plastic waste)	2550.61*	6264**
(Paper & Cardboard waste)	155.08*	
(Metal waste)	0.27*	
(E – waste)	6.41*	
(ii) Re-used	-	-
(iii) Other recovery operations- Take back & Selling to Authorized vendor	-	1.29
Total	2712.38	6265.29



Parameter	FY 2024-25	FY 2023-24
For each category of waste generated, total waste disposed by nature of disposal method (in metric tons)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling (Non-Hazardous waste)	-	3969.70
(iii) Other disposal operations	-	-
Total	-	3969.70

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

Yes, the Company carried out reasonable assurance by WIRE Consultancy

Note: * Total waste generated (plastic waste, e- waste, paper & cardboard waste, etc.) sold to the third party for recycling and further processing.

The PPP conversion rate is taken from IMF Data for the latest available year of 2025, which is 20.66 for India

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.

- IRCTC has introduced proper waste management systems in its premises to organize the disposal of different forms of waste.
- Plastic garbage is handled as per EPR rules, and Rail Neer items are gathered, recycled, and disposed of by approved vendors.
- Electronic waste, which is considered hazardous waste, is disposed of according to well-established procedures. Segregation of waste is conducted through a two-bin system, and the segregated waste is transferred to the Municipal Corporation for the purpose of disposal.
- The e-waste, such as outdated electronic devices, is recycled and destroyed using a process in association with an authorized distributor.
- IRCTC gives high priority to sustainable practices, such as the use of non-toxic and safe materials in products and processes.

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,

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
Nil		

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 Number	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
Nil					

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, and Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances.

Specify the law/regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines/penalties/action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Nil			



Principle 7:

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

ESSENTIAL INDICATORS

1. a. Number of affiliations with trade and industry chambers/ associations
18
- 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.

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 Standing Conference of Public Enterprises SCOPE	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
For FY 2024-25, no cases of anti-competitive conduct have been reported.		

Principle 8:

Businesses should promote inclusive growth and equitable

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
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Through IRCTC's average CSR obligation over the past three financial years has reached more than 10 crore, the company undertook only three (03) CSR projects with outlay of more than ₹ 1 cr. in 2024-2025. In view of above and as required under sub-section (5) of section 135 of the Companies Act, the Company is in process of engagement of external expert for independent impact assessment of the above CSR project.

2. Provide information on project(s) for which ongoing rehabilitation and resettlement (R&R) is being undertaken by your entity,

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)
Not Applicable					

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 2024-25	FY 2023-24
Directly sourced from MSMEs/ small producers	39%	63.02%
Directly from within India	100%	100%

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 2024-25	FY 2023-24
Rural	0%	0%
Semi-urban	2.97%	11.50%
Urban	10.89%	17.55%
Metropolitan	86.14%	70.95%

LEADERSHIP INDICATORS

1. Provide details of actions taken to mitigate any negative social impacts identified in the social impact assessments

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

State	Aspirational District	Amount spent in ₹
Jharkhand	Gumla	18,68,000.00
Jharkhand	Chatra	38,00,000.00
Madhya Pradesh	Khandwa	33,00,000.00
Madhya Pradesh	Khandwa	16,50,000.00
Meghalaya	Ri-Bhoi	21,21,345.00
Jharkhand	Purbi Sighbhum	68,00,000.00
Uttar Pradesh	Balrampur	38,00,000.00



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

Yes

- 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 inclusivity. 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?

IRCTC has an annual procurement target of ₹ 200 crores. However, the company achieved a total procurement value of ₹ 219.38 crores. Of this, ₹ 85.52 crores, or 39%, was procured from MSEs (including SC/ST-owned MSEs). Procurement from SC/ST-owned MSEs totaled ₹ 8.96 crores, representing 4.08% of the total procurement, while procurement from women-owned MSEs amounted to ₹ 16.24crores, constituting 7.4%.

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

Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Nil			

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
Not Applicable		

6. Details of beneficiaries of CSR Projects

CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
Financial support towards " K&M Helping Hand Society" NGO regarding financial assistance in its program "Hunger Bowl" a initiative to feed street children and orphans old and diseased at Delhi NCR	400	100%
Financial support towards "Bhartiya Sarva Samaj Mahasangh" for Distribution Program of 100 No. wheelchair to disabled and needy persons in Safdarjung Enclave, New Delhi.	100	100%
Financial support towards "Anmol-Educational and Social Welfare Society" for distribution of wheelchair, crutches for Person with disability and sanitary napkins for the widowed in rural area of Delhi and Saraikella, Kharsawa district Jharkhand.	100	100%
Financial support towards "Dr. Shroff's Charity Eye Hospital" for procurement of Phaco Machine for secondary eye care centre at Vrindavan, Mathura, Uttar Pradesh	250	100%
Financial support towards "Shri Krishna Balram Seva Trust" for the procurement of ambulance for animal health and the program for 100Nos stray & rescued cattles at Hingonia Cow Rehabilitation Centre, Jaipur.	100	100%
Financial support towards The project is aimed at CSR funds for immediate help to flood affected people of West Bengal by providing protective 16,000 Nos. Tarpaulin Sheets at West Bengal.	16000	100%
Financial support towards "Bright Future Organization for the Blind" for Providing/ donating 70 Nos. of Lenovo M10 FHD Plus 3'rd Gen- TB128XU Tab to the blind individuals &children of blind people.	70	100%
Financial support towards "Mosonie Socio-Economic Foundation" for The Project Baala on sustainably addressing period illiteracy and period poverty for communities	2500	100%

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's Customer Care Call Centre, operated by an outsourced agency in Hyderabad and Bengaluru, offers nationwide accessibility through the short code 14646. In FY 2024–25, the center handled an average of 25,523 calls and 15,532 emails or e-queries daily, maintaining a low call abandonment rate of 3% and virtually no mail pendency. This efficiency is supported by rigorous quality checks, strict adherence to service level agreements (SLAs), and regular training programs. Customer grievances related to internet ticketing are addressed through multiple channels, including CPGRAM for ticket refunds and booking issues, MORLY from the Ministry of Railways, social media platforms, Rail Madad (formerly COMs), INGRAM from the Ministry of Consumer Affairs, and the Sugamya Bharat App from the Ministry of Social Justice and Empowerment. As per DPG guidelines, complaints are resolved within 21 days, with over 99% of grievances addressed within the prescribed timeframe. Feedback from all these channels is systematically reviewed to identify gaps and drive continuous improvement in service quality.

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	Nil	Nil
Safe and responsible usage	8.4%	7.65%
Recycling and/or safe disposal	Nil	Nil

3. Number of consumer complaints

	FY 2024-25			FY 2023-24		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Nil	-	The pending complaints are in line with the routine reporting cycle and are addressed within the stipulated timeframe.	Nil	-	
Advertising	Nil	-		Nil	-	
Cyber-security	Nil	-		Nil	-	
Delivery of essential services	1,58,908	21		2,70,081	35	
Restrictive Trade Practices	Nil	-		Nil	-	
Unfair Trade Practices	Nil	-		Nil	-	
Other-	-	-		-	-	

Note: The reported figures exclude general queries of railway customers reported on a daily basis regarding transactional glitches, and most of the complaints are not part of IRCTC's service delivery.

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

	Number	Reasons for recall
Voluntary recalls	Nil	NA
Forced recalls	Nil	NA



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

Yes, the Cyber Security Policies are accessible to all the employees on the Corporate Portal. The employees are able to access the policies through the portal by visiting the 'Cyber Security' section and then clicking on 'Information Security Policies.' The policies have comprehensive guidelines and procedures for information security to provide information protection and compliance in the organization. The policies are revised periodically to stay current with evolving cyber threats and regulatory requirements, providing a secure and well-informed work environment.

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 also redresses customers' grievances with respect to major services such as internet ticketing, tourism, and catering on a case-by-case basis, taking remedial action as required to redress grievances. Such actions constitute verification of bookings and user IDs to detect misuse, reporting fraudulently used mobile numbers in the case of fraud, detection and disabling of domain names mimicking IRCTC, and reporting illegal mobile numbers for investigation and blocking. But in these instances, regulatory authorities have not taken penalties or follow-up action.

7. Provide the following information related to data breaches:

a. Number of instances of data breaches

Nil

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

0%

c. Impact, if any, of the data breaches

NA

For and on behalf of Board of Directors

Sd/-

(Sanjay Kumar Jain)

Chairman & Managing Director

DIN: 09629741

Place: New Delhi

Date: August 04, 2025

INDEPENDENT ASSURANCE STATEMENT

Business Responsibility and Sustainability Report (BRSR) Core

Indian Railway Catering and Tourism Corporation Limited (IRCTC)

Financial Year 2024-25

To

The Board of Directors

Indian Railway Catering and Tourism Corporation Limited

4th Floor, Tower-D, World Trade Centre,

Nauroji Nagar, New Delhi-110029

INTRODUCTION

WIRE Consultancy (WIRE), has been engaged by Indian Railway Catering and Tourism Corporation Limited ("IRCTC" or "the Company") to undertake independent verification and provide reasonable assurance on the nine (9) core sustainability performance indicators disclosed in the Company's Business Responsibility and Sustainability Report (BRSR) Core for the financial year ending 31st March, 2025.

This engagement has been conducted to meet the regulatory requirements established by the Securities and Exchange Board of India (SEBI) through its circular [SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023](#), which mandates reasonable assurance of BRSR Core disclosures by the top 1,000 listed entities. IRCTC, being a leading public sector enterprise in India's railway catering and tourism sector, has voluntarily embraced comprehensive sustainability reporting aligned with the National Guidelines on Responsible Business Conduct (NGRBC) principles.

The assurance has been performed in accordance with the [International Standard on Assurance Engagements \(ISAE\) 3000 \(Revised\) - "Assurance Engagements Other than Audits or Reviews of Historical Financial Information"](#) and incorporates best practices in sustainability data verification.

ORGANIZATIONAL BOUNDARY AND REPORTING SCOPE

The assurance covers IRCTC's standalone operations (total 37 operational sites) across India for the reporting period 1st April, 2024, to 31st March, 2025. The organizational boundary encompasses:

- Corporate Office, New Delhi
- 5 Zonal Offices
- 10 Regional Offices
- 20 Rail Neer plants (RNP)
- 1 Air Ticketing Office

SCOPE OF ASSURANCE

The scope of the assurance includes the following:

- Evaluation of disclosed data and sustainability context of BRSR Core included in the BRSR report over the reporting period 1st April, 2024 to 31st March, 2025.
- Review of appropriateness and robustness of underlying reporting systems and processes used to collect, analyze and review the information reported.
- Evaluation of disclosures made in the Report against the SEBI Business Responsibility and Sustainability Reporting Core format and [National Guidelines on Responsible Business Conduct \(NGRBC\) principles](#) for adherence to the assurance requirements as required for reasonable level of assurance, in accordance with



ISAE 3000 (Revised).

- Evaluation of the Subject Matter against the principles of Completeness and Accuracy as defined in the SEBI BRSR Core format.

The subject matter of assurance engagement comprises the nine (9) BRSR Core indicators disclosed in IRCTC's Business Responsibility and Sustainability Report for FY 2024-25, as specified in [Annexure I of the SEBI BRSR Core framework](#):

S.NO.	ATTRIBUTE	PARAMETER
1	Green-house gas (GHG) footprint	Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) (Reported)
		Total Scope 2 emissions (Break-up of the GHG (CO ₂ e) into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) (Reported)
		GHG Emission Intensity (Scope 1 +2) - Total Scope 1 and Scope 2 emissions (MT) / Total Revenue from Operations adjusted for PPP (Reported)
		GHG Emission Intensity (Scope 1 +2) - Total Scope 1 and Scope 2 emissions (MT) / Total Output of Product or Services (Due to the diverse segments of IRCTC, there is no single type of physical output for its services and products)
2	Water footprint	Total water consumption (Reported, based on some estimation)
		Water consumption intensity - Mn Lt or KL / Rupee adjusted for PPP (Reported)
		Water consumption intensity - Mn Lt or KL / Product or Service (Due to the diverse segments of IRCTC, there is no single type of physical output for its services and products)
		Water Discharge by destination and levels of Treatment (Reported, based on some estimation)
3	Energy footprint	Total energy consumed (Reported)
		% of energy consumed from renewable sources (Reported)
		Energy intensity - Joules or multiples / Rupee adjusted for PPP (Reported)
		Energy intensity - Joules or multiples / Product or Service (Due to the diverse segments of IRCTC, there is no single type of physical output for its services and products)
4	Embracing circularity - details related to waste management by the entity	Plastic waste (A) (Reported)
		E-waste (B) (Reported)
		Bio-medical waste (C) (Not Applicable)
		Construction and demolition waste (D) (Not Applicable)
		Battery waste (E) (Not Applicable)
		Radioactive waste (F) (Not Applicable)
		Other Hazardous waste. Please specify, if any. (G) (Not Applicable)
		Other Non-hazardous waste generated (H). (Paper and Cardboard Waste Reported, but estimated)
		Total waste generated ((A+B + C + D + E + F + G + H) (Reported)
		Waste intensity - Kg or MT / Rupee adjusted for PPP (Reported)
		Waste intensity - Kg or MT / Unit of Product or Service (Due to the diverse segments of IRCTC, there is no single type of physical output for its services and products)
		Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (Reported, based on some estimation)
		Intensity - Kg of Waste Recycled Recovered /Total Waste generated

S.NO.	ATTRIBUTE	PARAMETER	
		(Reported)	
		For each category of waste generated, total waste disposed by nature of disposal method (Reported, based on some estimation)	
		Intensity - Kg of Waste Recycled Recovered /Total Waste generated (Reported)	
5	Enhancing Employee Wellbeing and Safety	Spending on measures towards wellbeing of employees and workers – cost incurred as a % of total revenue of the company (Reported)	
		Details of safety related incidents for employees and workers (including contract-workforce) - Number of Permanent Disabilities (Reported as NIL)	
		Details of safety related incidents for employees and workers (including contract-workforce) - Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) (Reported as NIL)	
		Details of safety related incidents for employees and workers (including contract-workforce) - No. of fatalities (Reported as NIL)	
6	Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid (Reported)	
		Complaints on POSH - Total Complaints on Sexual Harassment (POSH) reported (Reported- 1 complaint received)	
		Complaints on POSH - Complaints on POSH as a % of female employees / workers (Reported)	
		Complaints on POSH - Complaints on POSH upheld (Reported)	
7	Enabling Inclusive Development	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India (Reported)	
		Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost (Reported)	
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 (Reported as NIL)	
		Number of days of accounts payable (Reported)	
9	Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties along-with loans and advances & investments	Purchases from trading houses as % of total purchases (Reported as not applicable)
			Number of trading houses where purchases are made from (Reported as not applicable)
			Purchases from top 10 trading houses as % of total purchases from trading houses (Reported as not applicable)
			Sales to dealers / distributors as % of total sales (Reported as NIL)
			Number of dealers / distributors to whom sales are made (Reported as NIL)
			Sales to top 10 dealers / distributors as % of total sales to dealers / distributors (Reported as NIL)
			Share of RPTs (as respective %age) in Purchases (Reported)
			Share of RPTs (as respective %age) in Sales (Reported)
			Share of RPTs (as respective %age) in Loans & advances



S.NO.	ATTRIBUTE	PARAMETER
		(Reported as not applicable)
		Share of RPTs (as respective %age) in Investments (Reported)

MANAGEMENT'S RESPONSIBILITY

IRCTC's management is responsible for:

- Preparation and presentation of the BRSR Core disclosures in accordance with SEBI guidelines
- Design, implementation and maintenance of internal controls relevant to the preparation of BRSR Core indicators
- Prevention and detection of fraud and error
- Ensuring compliance with applicable laws and regulations
- Making available all information and explanations necessary for the assurance engagement

OUR RESPONSIBILITY AND ASSURANCE STANDARDS

WIRE Consultancy's responsibility for this engagement encompasses delivering reasonable assurance and providing a professional conclusion based on comprehensive evaluation procedures. Our engagement scope was specifically focused on the verification of disclosed BRSR Core indicators and did not extend to evaluating IRCTC's strategic ESG frameworks, management effectiveness of sustainability initiatives, or comprehensive assessment beyond the defined nine attributes specified in [Annexure I - Format of BRSR Core](#).

Our professional obligations include:

- Designing assurance procedures to achieve reasonable confidence that BRSR Core attributes are materially accurate and complete
- Developing objective conclusions through evidence-based sampling and verification methodologies
- Communicating our professional opinion directly to IRCTC's Board of Directors with clear methodology disclosure

Assurance Framework Follows:

- [International Standard on Assurance Engagements \(ISAE\) 3000 \(Revised\) - Assurance Engagements Other than Audits or Reviews of Historical Financial Information](#)
- [SEBI BRSR Core Guidance Document](#)
- [National Guidelines on Responsible Business Conduct \(NGRBC\) principles](#)

Our procedures were designed to obtain reasonable assurance regarding the accuracy of BRSR Core indicators, recognizing that reasonable assurance provides high confidence while acknowledging inherent limitations in detecting all potential misstatements.

This professional engagement is conducted with the fundamental assumption that IRCTC's presented data and information maintain integrity and are substantially free from material misrepresentation.

ASSURANCE METHODOLOGY AND PROCEDURES

- Understanding IRCTC's business model, organizational structure, and operational processes
- Identifying material BRSR Core indicators and assessing inherent risks
- Evaluating internal controls over sustainability data collection and reporting
- Performed Verification Activities (29th July- 4th August, 2025)
 - ❖ On-site Assessment- 29th & 31st July, 2025: Corporate Office Delhi, Rail Neer Plant Nangloi, Zonal Office Delhi
 - ❖ On-Desk Assessment - 30th July & 1st - 4th August, 2025: All 37 operational sites
- Examination of source documents, policies, procedures, invoices, utility bills, waste disposal certificates, employee records, and management information systems

- Review of underlying calculations, data aggregation processes, and conversion factors
- Conducted exhaustive interviews with relevant personnel of IRCTC (including executives, managers and staff members at the corporate, regional and site levels) and collected system output data from IRCTC's sustainability team
- Assessment of information provided in the BRSR report in accordance with SEBI BRSR Core guidelines and ensuring compliance with the nine specified core indicators as per Annexure-I format requirements

Note:

- Electricity: Verification based on electricity bill data and records from respective state electricity boards and distribution companies
- Water: IRCTC has provided water withdrawal bills and done engineering estimations for Water consumption for the Rail Neer Plant, Zonal Office and Regional Offices. Estimations are based on site occupancy metrics and plant production records, calculated in accordance with Ground Water Authority guidelines and respective state water board regulations.
- Waste: For non-hazardous waste generated from office buildings and Rail Neer Plants (including plastic, paper and cardboard waste), IRCTC has provided waste generation records verified through authorized vendor disposal certificates. Where site-specific or monthly data was unavailable, representative averages from comparable operational sites have been applied using conservative estimation methodologies
- Solar Energy: Renewable energy consumption verified from solar bills and records.

LIMITATIONS AND EXCLUSIONS

The assurance scope was limited to the nine BRSR Core indicators as specifically mandated by SEBI guidelines, thereby excluding broader sustainability disclosures. Forward-looking statements, strategic commitments, and future targets were excluded from the verification process as they represent management intentions rather than historical performance data. Joint venture and subsidiary operations fell outside the defined verification boundary, maintaining focus on IRCTC's standalone operational control. The engagement involved reliance on management representations for certain data points where independent third-party verification was not operationally feasible or cost-effective.

Exclusions from Environmental Data:

- Fugitive emissions from fire extinguishing systems are excluded due to minimal contribution to overall emissions and operational safety requirements
- Company-owned vehicle fleet emissions excluded as IRCTC does not maintain owned vehicle fleet for operations
- Minor refrigerant leakages from air conditioning systems at offices are excluded due to difficulties in accurate measurement and minimal materiality

AREAS FOR ENHANCEMENT

The following improvement areas are identified for IRCTC's consideration, aligned with the organization's sustainability objectives:

- ❖ Consider pursuing ISO 45001:2018 certification across operational facilities to strengthen occupational health and safety management systems
- ❖ Implement comprehensive third-party water audits across all plant operations to establish accurate measurement protocols, maintain systematic logbooks, and capture multiple parameters that will enhance data precision for water consumption monitoring and production process optimization
- ❖ Explore opportunities for wastewater recycling systems and rainwater harvesting infrastructure across Rail Neer plants and major operational facilities to enhance water security
- ❖ Consider developing Scope 3 emissions inventory following ISO 14064 standards to encompass value chain emissions



INDEPENDENCE AND COMPETENCE

WIRE Consultancy maintains complete independence and as required by SEBI circular [SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated 12/07/2023](#), WIRE confirms no conflict of interest exists with IRCTC. The assurance team adheres to fundamental principles of integrity, objectivity, professional competence, due care, and confidentiality.

WIRE operated as an independent third-party ESG assurance provider with qualified environmental and social specialists. During the reporting period, no engagements were undertaken with IRCTC that could compromise independence or impartiality. WIRE was not involved in BRSR content preparation except for this assurance statement and maintained complete impartiality during all stakeholder interviews.

CONCLUSION

Based on our procedures described above, nothing has come to our attention that causes us to believe that IRCTC's BRSR Core indicators for FY 2024-25 are not prepared, in all material respects, in accordance with the SEBI BRSR Core framework and related guidance.

The disclosed nine BRSR Core attributes provide fair representation and meet the content and quality requirements of SEBI's BRSR Core format. The underlying data collection and reporting systems demonstrate reliability and completeness. IRCTC's BRSR complies with key requirements including governance oversight, stakeholder responsiveness, materiality coverage, and information connectivity as specified in SEBI guidelines.

Based on SEBI's reasonable assurance requirements, including scope definition, risk-based methodologies, and data validation techniques, we conclude that the BRSR Core disclosures are materially accurate and reliable, supporting stakeholder confidence and ESG reporting transparency.

Other Matters

IRCTC demonstrates strong commitment to sustainability reporting excellence with appropriate governance structures supporting reliable ESG data management. The organization maintains effective internal quality assurance processes with transparent stakeholder engagement mechanisms. This assurance statement should be read in conjunction with IRCTC's complete Business Responsibility and Sustainability Report for FY 2024-25.

For WIRE Consultancy

Ms. Poonam Pandit

Head - Environment & Sustainability

WIRE Consultancy

4th Floor, Tower-C, Bhutani Techno Park,

403A, Sector 127, Noida, U.P.-201301

Date: 04-08-2025

Place: Noida

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