



Basaveshwara Tours and Travels Pvt. Ltd.



CLEAN

FOOTPRINTS

Sustainability Report

2024-25

CONTENT

INTEGRATED REPORT

About the Report

- Overview	5
- Key Regulatory Reporting Frameworks	5

Leadership Address

- Message from CEO	7
- Message from CAO	9

Company Profile & Value Creation

- About Basaveshwara Tours and Travels	10
- Vision, Mission and Values	10
- FY2024-25 Highlights	10
- Value Creation	13
- Awards & Accolades	13

Stakeholder Engagement and Materiality Assessment

- Our Approach to Stakeholder Engagement	14
- Stakeholder groups, engagement modes and focus areas	14
- Materiality Assessment Process	17
- Materiality Matrix	17
- Material topics, SDG Mapping, Risk & Mitigation	18

Sustainability Governance and Roadmap

- Sustainability leadership and governance structure	19
--	----

- Role of leadership in overseeing Impacts	21
- Governance strengthening in 2025	22
- Sustainability Targets	22
- ESG Integration in Operations	22
- ESG Disclosures and Performance Monitoring	22
- CDP-SME disclosure (FY2024–25)	22

Environmental Stewardship

- Operational Boundary	24
- Emissions, Energy Use, and Consumption	26
- Waste Disposal	29

Social Sustainability

- Employees at BTT	30
- Training & Development	30

Governance Accountability

- Pillars of Governance	34
-------------------------	----

Strategies & Policies

- BTT’s Policy Architecture	36
-----------------------------	----

Annexures

- GRI Content Index	40
---------------------	----

Statutory Disclosures

-Business Responsibility & Sustainability Report	41
--	----



ABOUT THE REPORT

Overview

Basaveshwara Tours and Travels Private Limited (BTT) is pleased to present its second year of sustainability reporting for the financial year April 1, 2024, to March 31, 2025. Building on the foundation established in our first report, this year's publication is issued as an Integrated Sustainability Report that brings together BTT's strategy, performance and ESG priorities in a single, cohesive narrative. The report is prepared with reference to the Global Reporting Initiative (GRI) Standards and also includes Business Responsibility and Sustainability Reporting (BRSR) disclosures, aligned to India's evolving expectations on responsible business conduct. For a mobility and travel services company like BTT where

safety, service quality, workforce practices and fleet-related environmental impacts are central BRSR provides a structured lens to strengthen governance, improve comparability of disclosures, and enhance transparency for customers, employees, business partners and regulators. Through this integrated approach, BTT aims to expand its sustainability horizons by aligning global reporting practices with Indian regulatory standards, while supporting informed decision-making and continual improvement across our operations. The reporting scope includes BTT's business activities undertaken during the reporting period. For feedback or queries regarding this report, please contact Arvind M at arvind.mathapati@bttcabs.com.

Key Regulatory Reporting Frameworks

The data and information presented herein comply with various global and national guidelines and standards, including the following:

National Guidelines on Responsible Business Conduct (NGRBC)

CDP (formerly the Carbon Disclosure Project)

United Nations Sustainable Development Goals (UNSDGs)

Global Reporting Initiative (GRI)

Business Responsibility and Sustainability Report





LEADERSHIP ADDRESS

MESSAGE FROM THE CEO

It gives me great pleasure to present BTT's second Sustainability Report for FY2024–25. This year, we are publishing it as an Integrated Sustainability Report, prepared with reference to GRI Standards and including BRSR-aligned disclosures, reflecting our commitment to transparency and responsible business practices aligned with both global and Indian expectations.

As a corporate transport provider, our sustainability priorities are closely linked to how we operate: safety, service reliability, people practices, and fleet-related emissions. In FY2024–25, our total emissions were 5,288.69 tCO₂e, compared to 6,377.52 tCO₂e in FY2023–24. While Scope 3 emissions reduced significantly to 4,279.94 tCO₂e, Scope 1 emissions increased to 988.16 tCO₂e, reflecting the operating realities of our fleet. These insights reinforce our focus on improving efficiency while scaling responsibly.

We remain committed to cleaner mobility. BTT has EVs and CNG vehicles in its fleet, and in the near

term we are prioritizing CNG-based expansion while EV charging infrastructure continues to mature. We are also working with customers to explore higher-capacity vehicle deployment, enabling more employees to commute together reducing per-passenger emissions and improving service efficiency.

Equally, we continue to invest in our people and communities. We delivered 10,924 training hours during the year across programmes such as Defensive Driving, POSH, Safety & Compliance, and Behavior & Etiquette. We also recorded zero driver fatalities and supported CSR initiatives that benefited 450 individuals through education, inclusion, and health focused programmes.

Going forward, our priority is to strengthen the foundations we have built, enhancing data quality, deepening ESG integration into operations, and establishing credible, science aligned targets within the next two years. I thank our clients, partners, and employees for supporting BTT's journey, and we remain committed to delivering safe, reliable, and responsible transport solutions.

KIRAN KUMAR
Chief Executive Officer



LEADERSHIP ADDRESS

MESSAGE FROM THE CAO

I am pleased to share BTT’s Integrated Sustainability Report for FY2024–25, which marks our second year of sustainability reporting. Since our inception in 2010 from a modest beginning with 50 vehicles and 10 drivers (partners), BTT has grown into a trusted corporate transport provider with operations across multiple states. This report reflects our continued efforts to strengthen responsible practices as we scale.

At BTT, our focus remains on delivering safe, reliable, and efficient transport solutions for our clients. Over the years, we have expanded our services for multinational corporations, shared service centres, and retail clients while maintaining high standards of operational discipline and compliance. As our footprint grows, we continue to enhance systems that support service quality, punctuality, and safety across locations.

The transport sector is highly regulated, and we remain committed to meeting all statutory requirements from vehicle fitness and safety regulations to labour law compliance and operational controls. Our structured Business Continuity and Risk Management approach enables us to meet regulatory expectations,

strengthen preparedness, and ensure uninterrupted service delivery. Sustainability is increasingly central to how we run our business. In FY2024–25, we continued to integrate ESG considerations into planning and decision-making. We are monitoring compliance with our environmental commitments and embedding environmental issues into strategy and budgeting. We also continued our focus on cleaner mobility options, driver capability building, and supplier engagement, particularly around maintenance practices that improve efficiency and reduce environmental impact.

This year’s integrated format, GRI-referenced with BRSR-aligned disclosures, represents an important step in expanding BTT’s sustainability horizons and improving transparency for stakeholders. Looking ahead, we aim to further strengthen our technological capabilities, expand our operational footprint responsibly, reduce our environmental footprint, and elevate customer experience as mobility trends evolve.

I thank our clients, partners, and employees for their continued trust and support. As we grow, we remain committed to best-in-class transport solutions and to embedding sustainable and responsible practices into the way we operate.

ARVIND M
Chief Administrative Officer

COMPANY PROFILE & VALUE CREATION

ABOUT BASAVESHWARA TOURS AND TRAVELS

Basaveshwara Tours and Travels Private Limited (BTT), established in 2010, has grown into a trusted corporate mobility partner delivering employee and business travel solutions across India. Headquartered in Bengaluru, Karnataka, BTT supports corporates, multinational companies and retail clients through a service model built on safety, service reliability, and operational excellence. With a fleet of 3,400+ vehicles, smart routing systems, and an expanding mix of eco-friendly EV and CNG vehicles, BTT enables safe and efficient urban mobility while strengthening its focus on sustainability.

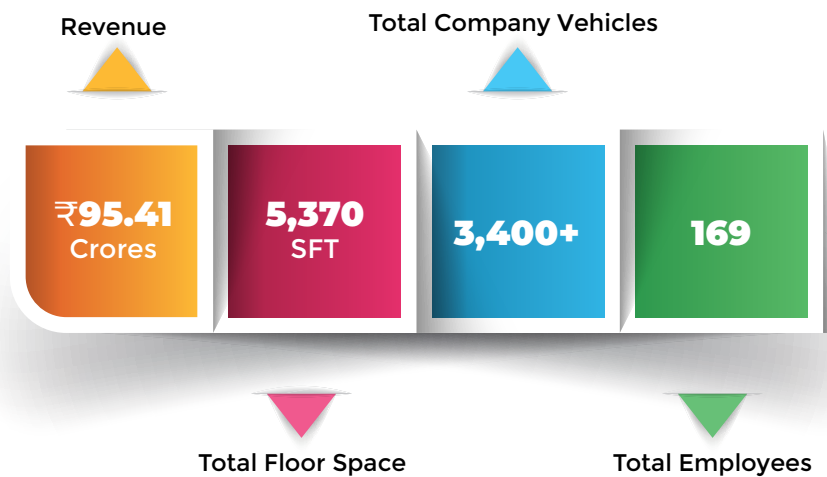
BTT’s services span 14+ states and include Employee Transportation Services, end-to-end transport solutions (fleet management, technology integration and dedicated operations support), EV fleet offerings, rent-a-car services (including on-call bookings and airport transfers), long-term rentals, and MICE support positioning the Company as a one-stop provider for diverse mobility needs. In FY2024–25, BTT continued to enhance its nationwide delivery capability and stakeholder experience by combining local operational partnerships with structured fleet and compliance management, while expanding its sustainability horizon through cleaner mobility solutions and stronger disclosure practices.

VISION, MISSION AND VALUES

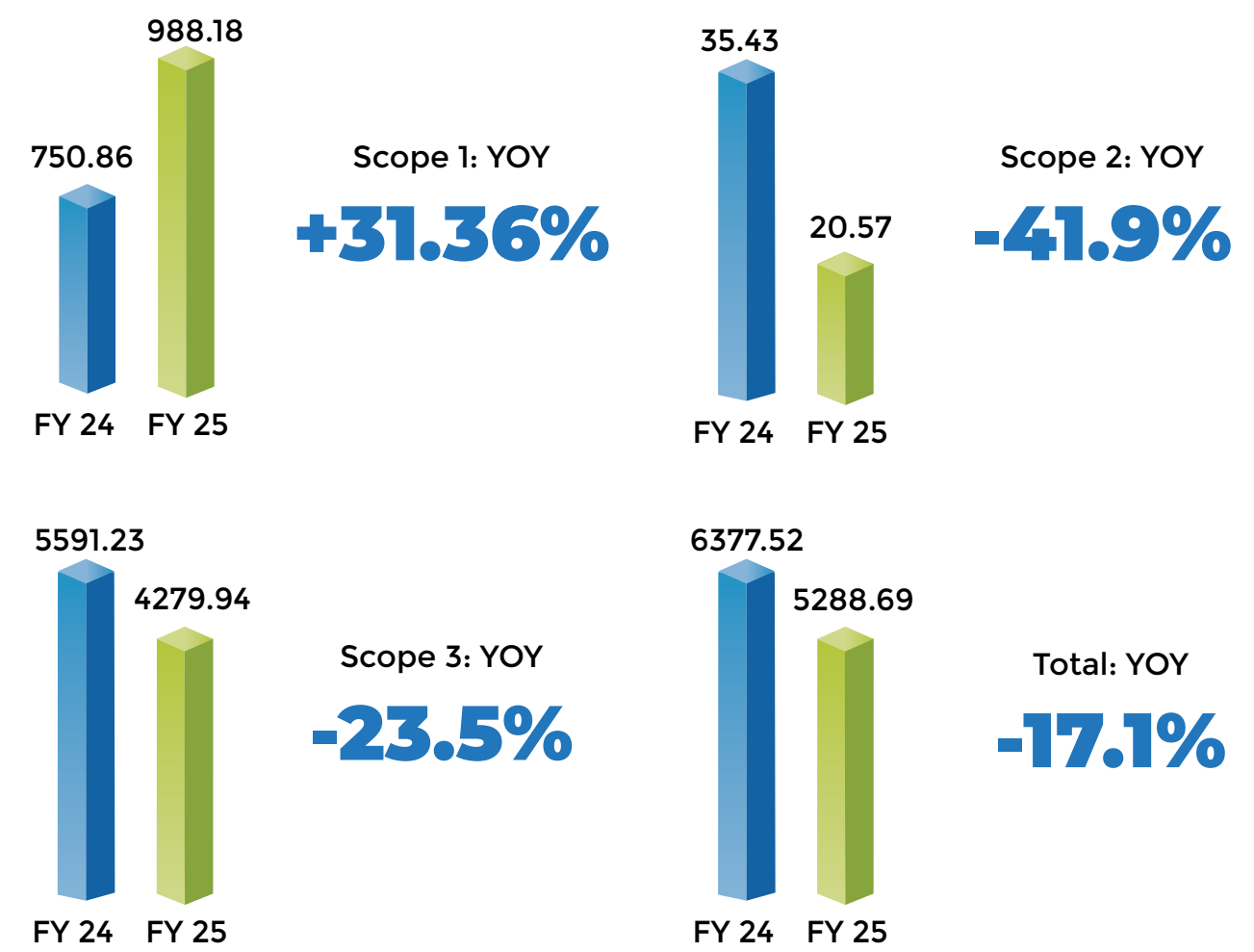
Vision:	Mission:	Value:
To generate employment for 30,000 people by 2030 at every step	Our mission is to meet clients’ operational expectations through quality service & cost optimization	- Accountability - Quality assurance - Service reliability - Responsiveness

FY2024-25 HIGHLIGHTS

Business & Scale



Climate & Emissions (tCO₂e)



Workforce



KEY METRICS



- Metro Cities
- Others

65+
Clients

24,500+
Happy Commuters

4,660+
Dedicated Staff

17+
States Covered

3,400+
Vehicles Operating Daily

15+
Women Drivers on BTT's payroll

VALUE CREATION

India's mobility landscape is being reshaped by rapid urbanization, rising vehicle ownership, congestion, and worsening air quality. These are the challenges that persist despite progressively tighter Bharat Stage emission norms and growing momentum for cleaner mobility. While public transit and electrification are critical levers, gaps in last-mile connectivity, legacy vehicle fleets, and the slower pace of EV adoption mean that scalable, dependable shared transport solutions remain essential. In this context, BTT creates value by enabling safer and more efficient daily commutes through Employee Transport Services (ETS), helping corporate clients reduce reliance on single-occupancy vehicles and supporting smoother urban mobility. By designing shared routes, optimizing fleet utilization, and improving

driving behavior through defensive driving and compliance training, BTT helps lower fuel consumption, reduce emissions from idling and stop-start traffic, and improve commute reliability. As India accelerates its clean transport transition, BTT contributes through a pragmatic fleet pathway by integrating EVs where feasible while expanding CNG as an immediate lower-emission alternative, supported by disciplined maintenance practices and operational resilience to policy, infrastructure, and market shifts. Through these actions, BTT strengthens customer outcomes (reliability and compliance), social outcomes (safer commuting), and environmental outcomes (lower per-passenger emissions), advancing a more efficient and cleaner transport ecosystem.

AWARDS AND ACCOLADES

BTT's commitment to safe, reliable and responsible mobility has been recognized through multiple awards and honors across FY2024-25. These accolades reflect stakeholder trust, service excellence and the leadership driving our continued growth.



Vishwavani – Global Achievers Award (Paris)
Presented by Vishwavani as part of its Global Achievers Awards/Global Forum, an international platform that recognizes achievers across diverse sectors and celebrates Karnataka's contribution on a global stage. The Paris edition reflects international recognition for leadership and impact associated with the organization and its founder.



Anyelp Groups – Pride of Karnataka (Excellence in Corporate Employee Transport Services, Bengaluru) The Pride of Karnataka awards by Anyelp Groups are positioned as a platform to recognize outstanding individuals and organizations contributing to the growth and pride of Karnataka. This recognition highlights excellence in corporate employee transport services, reinforcing credibility in safe and reliable mobility delivery.

STAKEHOLDER ENGAGEMENT AND MATERIALITY ASSESSMENT

Listening Closely, Acting Responsibly

BTT’s stakeholder engagement has evolved into a structured process that informs both business decisions and sustainability priorities. We engage with a broad range of internal and external stakeholders including employees, management and leadership, customers, suppliers and service partners, regulators, and local communities to understand expectations, identify material issues, and align our operational and sustainability strategies accordingly.

In FY2024–25, stakeholder feedback and eadership review reaffirmed the same material topics as FY2023–24. This consistency reflects the stability of BTT’s business model as a corporate mobility and employee transportation service provider, where the most significant ESG impacts remain closely linked to fleet operations, safety, compliance, workforce wellbeing, and stakeholder trust. As the Company strengthens ESG processes

and disclosures, the focus continues to be on improving performance and deepening transparency across these priority areas.

Our approach to stakeholder engagement

BTT identifies stakeholders based on:

- Influence on business and decision-making
- Dependence on services/operations
- Potential impact on or exposure to ESG matters

Key stakeholders from relevant functions are prioritized based on their role, experience and seniority. Engagement is designed to be meaningful through structured interactions, open communication and regular feedback loops. Inputs are evaluated and integrated into decision-making with oversight from leadership to ensure alignment with business priorities and sustainability goals.

STAKEHOLDER GROUPS, ENGAGEMENT MODES AND FOCUS AREAS

Employees

Frequency: Ongoing (plus periodic engagement)

Key areas of interest:

- Job security, retention, welfare and wellbeing
- Training, capability building and career development
- Occupational health & safety and safe working conditions
- Workplace conduct, inclusion and grievance mechanisms

Modes of engagement:

- Team meetings, town halls, briefings
- Training programmes and toolbox talks
- Performance reviews and on-the-job coaching
- Internal grievance channels and feedback mechanisms

Management & Leadership

Frequency: Regular governance cadence (weekly / bi-monthly reviews)

Key areas of interest:

- Operational reliability, service performance and customer satisfaction
- Risk identification, compliance management and controls
- ESG performance monitoring and disclosures
- Strategic priorities and resource allocation

Modes of engagement:

- Weekly operational review meetings
- Bi-monthly leadership reviews for compliance and reporting
- Issue-based escalation and decision reviews

Customers

Frequency: Ongoing (contract/service cadence)

Key areas of interest:

- Passenger safety, route reliability and ontime performance
- Compliance with customer requirements and statutory expectations
- Service quality, responsiveness and incident management
- Sustainability expectations (cleaner mobility options, transparency)

Modes of engagement:

- Service reviews and business check-ins
- Audits/feedback mechanisms and reporting

Suppliers & Service Partners

Frequency: Ongoing / periodic

Key areas of interest:

- Vehicle maintenance and operational efficiency
- Compliance expectations and performance consistency
- Reduced emissions practices through efficiency and upkeep

Modes of engagement:

- Vendor meetings and performance reviews
- Maintenance coordination and compliance checks
- Driver training emphasis (e.g., defensive

Local Communities

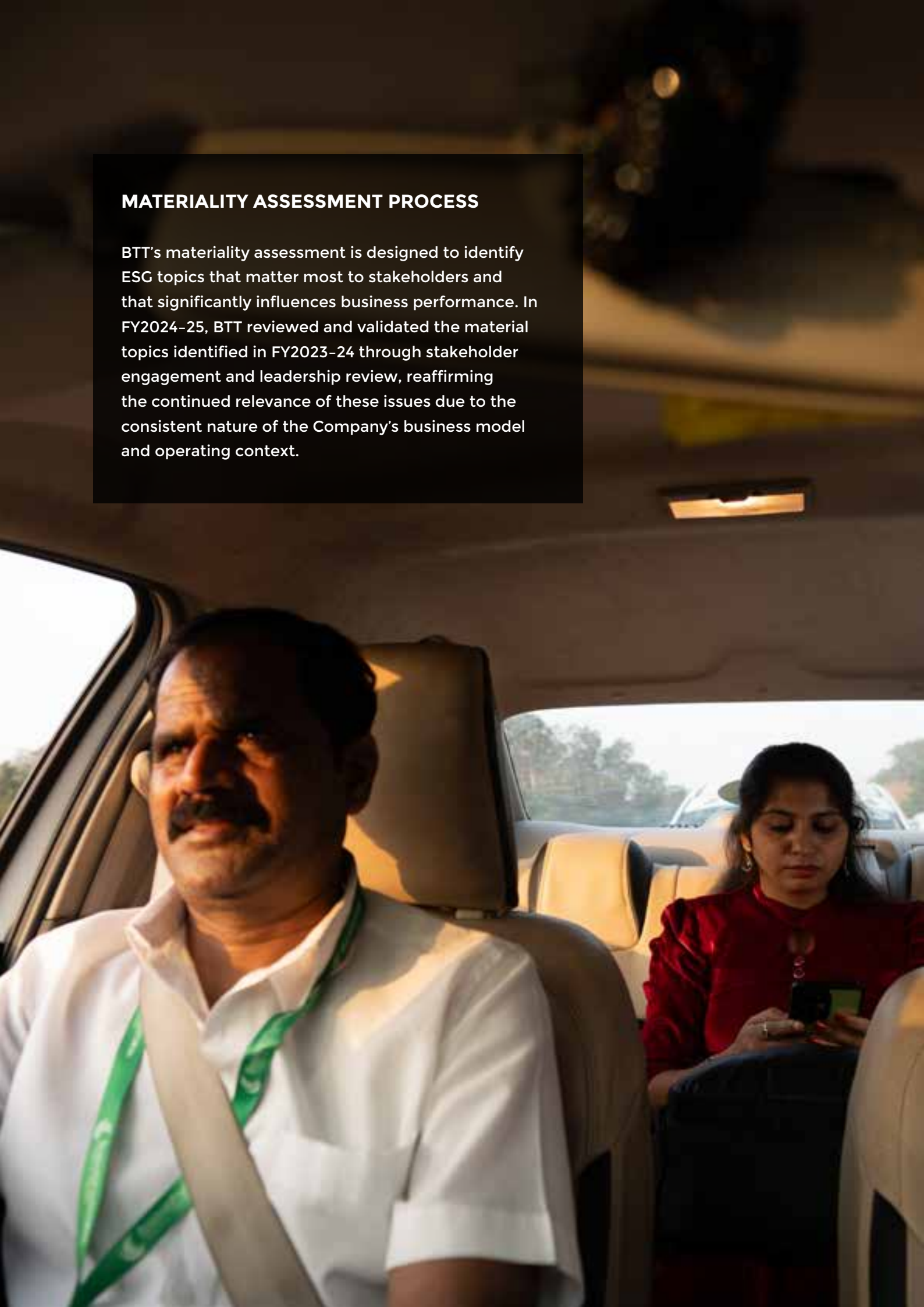
Frequency: Ongoing / programme-based

Key areas of interest:

- Community wellbeing and social contribution
- Education and inclusion initiatives
- Health and blood donation activities
- Strengthening trust and social license to operate

Modes of engagement:

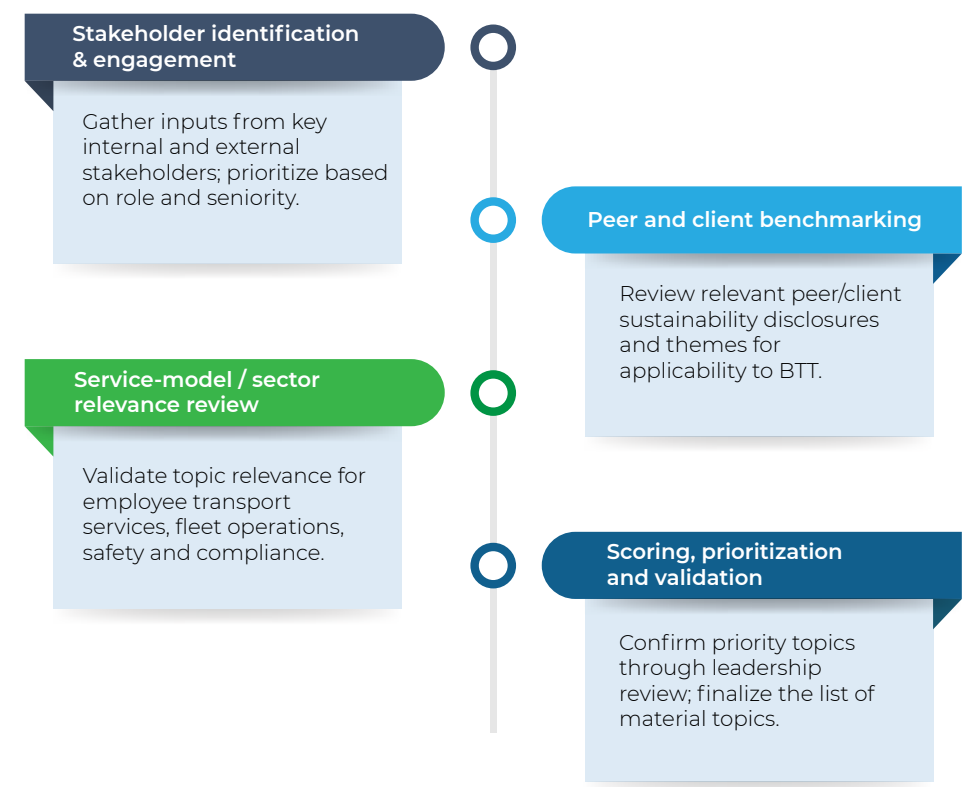
- CSR programmes and community participation
- Local engagement activities and collaborations
- Issue-based communication where relevant



MATERIALITY ASSESSMENT PROCESS

BTT’s materiality assessment is designed to identify ESG topics that matter most to stakeholders and that significantly influences business performance. In FY2024-25, BTT reviewed and validated the material topics identified in FY2023-24 through stakeholder engagement and leadership review, reaffirming the continued relevance of these issues due to the consistent nature of the Company’s business model and operating context.

PROCESS OVERVIEW



MATERIALITY MATRIX



MATERIAL TOPICS, SDG MAPPING, RISK & MITIGATION

Material topic	Type (Risk/ Opportunity)	What it covers (FY2024–25)	Rationale for Identifying as Risk/Opportunity	Mitigation Approach	UN SDG mapping
Emissions & Climate Change	Risk & Opportunity	Fleet emissions management; EV and CNG adoption; route optimization and efficiency; transparent emissions reporting	Regulations to reduce fleet emissions; Opportunity to lead in sustainable transport	Increasing EV & CNG fleet adoption; Exploring carbon offset projects in future	SDG 7, SDG 9, SDG 11, SDG 12, SDG 13
Customer Wellbeing & Safety	Risk	Safe and timely transport; driver training and safety protocols; incident response and monitoring; service reliability	High reliance on safe and timely transport; Any lapses can impact reputation and client trust	GPS tracking, panic buttons, safety audits, trained drivers, emergency response system	SDG 3, SDG 11, SDG 16
Risk & Control Systems	Risk	Compliance tracking; business continuity planning; technology enabled controls; audit readiness	Gaps in compliance with transport regulations, labour laws, or safety requirements could result in penalties and legal action	Regular statutory audits, Technology driven compliance tracking	SDG 8, SDG 9, SDG 16
Occupational Health & Safety (OHS)	Risk	Driver fatigue management; health checks and safety training; on-road risk reduction	Continuous working hours, exposure to hazardous conditions, and lack of health monitoring can increase driver fatigue, accidents, affecting service reliability	Driver health checkups, breath analyzer tests	SDG 3, SDG 8
Community Relations	Opportunity	CSR programmes; education & inclusion; health & blood donation; local engagement	Supporting local communities strengthens brand reputation and social license to operate	CSR initiatives (tree plantation, education support, blood donation drives)	SDG 3, SDG 4, SDG 10, SDG 11
Human Rights	Risk	Fair employment practices, prohibition of child/forced labour; grievance redressal mechanisms	Fair wages and ethical treatment of employees	Adherence to applicable laws, periodic internal audits, adopting grievance redressal mechanisms	SDG 5, SDG 8, SDG 10, SDG 16
Business Ethics	Risk	Integrity and anti bribery expectations; code of conduct and whistleblowing; ethical decision making	Any ethical lapses can lead to loss of credibility and regulatory scrutiny	Transparency, compliance focus & adopting anti corruption and anti-bribery policies	SDG 16
Compliance	Risk & Opportunity	Transport regulations and labour compliance; reduced legal/reputational exposure; improved customer trust	Non-compliance may lead to penalties and reputational damage, while strong compliance boosts trust and competitiveness.	Regular audits, legal updates tracking, digital record-keeping, and compliance aligned policies.	SDG 8, SDG 16

SUSTAINABILITY GOVERNANCE AND ROADMAP

BTT's sustainability roadmap for FY2024–25 is anchored in three goals: Climate Action, ESG Integration in Operations, and ESG Disclosures & Performance Monitoring. Together, these goals reflect our intent to reduce environmental impacts, strengthen responsible practices across service delivery, and improve transparency as we scale. The roadmap is designed to evolve with stakeholder expectations, emerging mobility trends, and India's regulatory landscape, while also aligning with global best practices.



SUSTAINABILITY LEADERSHIP AND GOVERNANCE STRUCTURE

BTT’s governance structure is led by the senior-most leadership comprising the Chief Executive Officer (CEO) and Chief Analytical Officer (CAO), who provide overall strategic direction and decision-making oversight. They are supported by a Senior Executive Team, which functions as the core management committee overseeing the Company’s impacts on the economy, environment, and people.

Senior Leadership (Highest governance body):

- Kiran Kumar, Founder & CEO
- Arvind M, Chief Analytical Officer (CAO)

Senior Executive Team (Core management committee):

- Bharathi - Director
- K B Sridhar, VP – Operations & Business Development
- Kumar C, General Manager – Operations
- Praveen Kumar DS, General Manager – Finance & Accounts
- Niranjan G, Manager – PMO (Compliance & Sustainability)

Composition:

- Executive members: 7
- Gender: Male – 6
- Gender: Female - 1

BTT currently does not follow a formal nomination and selection process for the highest governance body and its committees, and the chair of the highest governance body is also a senior executive within the organization.



ROLE OF LEADERSHIP IN OVERSEEING IMPACTS

BTT’s leadership team, led by Founder & CEO Kiran Kumar, plays a pivotal role in steering the Company’s sustainability strategy and ensuring alignment with long-term business objectives. The leadership’s responsibilities include:

Strategic direction:	Defining BTT’s ESG vision, mission, and roadmap and embedding
Policy Development:	Overseeing the development and implementation of key governance and sustainability policies.
Performance Monitoring:	Reviewing progress on ESG KPIs, emissions inventory trends, safety performance, and stakeholder engagement outcomes.
Risk Management:	Ensuring ESG risks are identified, assessed, and mitigated through structured processes, including business continuity planning.
Stakeholder Engagement:	Strengthening engagement with clients, employees, partners, and communities to align initiatives to expectations.
Accountability and reporting:	Approving disclosures, including the Sustainability Report, and ensuring alignment to reporting standards.

BTT’s highest governance body delegates responsibility for managing impacts on the economy, environment and people through a clearly defined leadership and operating structure. Key senior executives are assigned impact ownership across functions: Operations and service delivery are led by K B Sridhar and Kumar C, financial governance by Praveen Kumar DS, and compliance and sustainability coordination (including ESG data management) by Niranjan G. These responsibilities are further cascaded to functional teams across operations sites, HR and line management, with structured reporting through weekly operational reviews and bi-monthly leadership meetings that enable escalation, oversight and timely decision-making by the CEO and CAO.

It manages conflicts of interest through a CEO–CAO led compliance process supported by the PMO (Compliance & Sustainability). Leaders disclose actual or potential conflicts as they arise and during periodic reviews. Cases are documented, assessed, and addressed through recusal, reassigned approvals, enhanced oversight, or corrective action where required.



GOVERNANCE STRENGTHENING IN 2025

In 2025, BTT strengthened its governance framework by drafting and adopting key policies to address ESG issues and promote ethical, responsible business practices. These include: Code of Conduct, Business Continuity Plan, Human Resource Policy, Safety Policy, ESG Policy, Privacy Policy, and an External Grievance Redressal Mechanism, supporting greater consistency, transparency, and accountability across operations.

SUSTAINABILITY TARGETS

BTT is committed to reducing its carbon footprint by adopting cleaner transportation solutions and improving fleet efficiency. Our emissions accounting follows recognized methodologies, including the India GHG Program and GHG Protocol, covering Scope 1, Scope 2 and Scope 3 emissions. We are also strengthening the use of operational levers such as technology-enabled planning and route optimization to reduce fuel consumption and lower per-passenger emissions. Looking ahead, we aim to further integrate climate risks and opportunities into business strategy to strengthen long-term resilience and align with evolving customer and regulatory expectations.

ESG INTEGRATION IN OPERATIONS

BTT is embedding ESG principles into core operations by prioritizing driver and employee wellbeing, customer safety, and responsible governance. We support fair employment practices through timely payments, and accessible grievance mechanisms for employees and drivers. Operationally, BTT strengthens commuter safety through monitoring systems, periodic training programmes, and enhanced complaint-resolution processes. Governance remains a key focus through compliance oversight, audits, and ethical business conduct. BTT also aims to strengthen diversity and inclusion over time by creating more opportunities for women in the workforce and promoting an equitable work environment.

Our CSR efforts continue to focus on community engagement and measurable social impact.

ESG DISCLOSURES AND PERFORMANCE MONITORING

Transparency and accountability are central to BTT's ESG strategy. Building on the first year of reporting, we are strengthening KPI-based performance monitoring to support better decision-making and continual improvement. While formal emissions-reduction targets were not set in FY2024–25 due to a focus on strengthening data systems and inventory completeness, BTT intends to use this improved foundation to establish measurable, credible targets in the coming years. We also aim to enhance public disclosures by strengthening the ESG section on our website and improving internal data management and reporting processes.

CDP-SME DISCLOSURE (FY2024–25)

In FY2024–25, BTT completed its first year of reporting through CDP-SME and achieved a rating of “**B**”, indicating the Company has reached the Management level of environmental maturity. This reflects BTT's progress in strengthening environmental management practices and improving the quality of climate-related disclosures, while setting a foundation for more structured target-setting and performance improvement in the years ahead.

ENVIRONMENTAL STEWARDSHIP

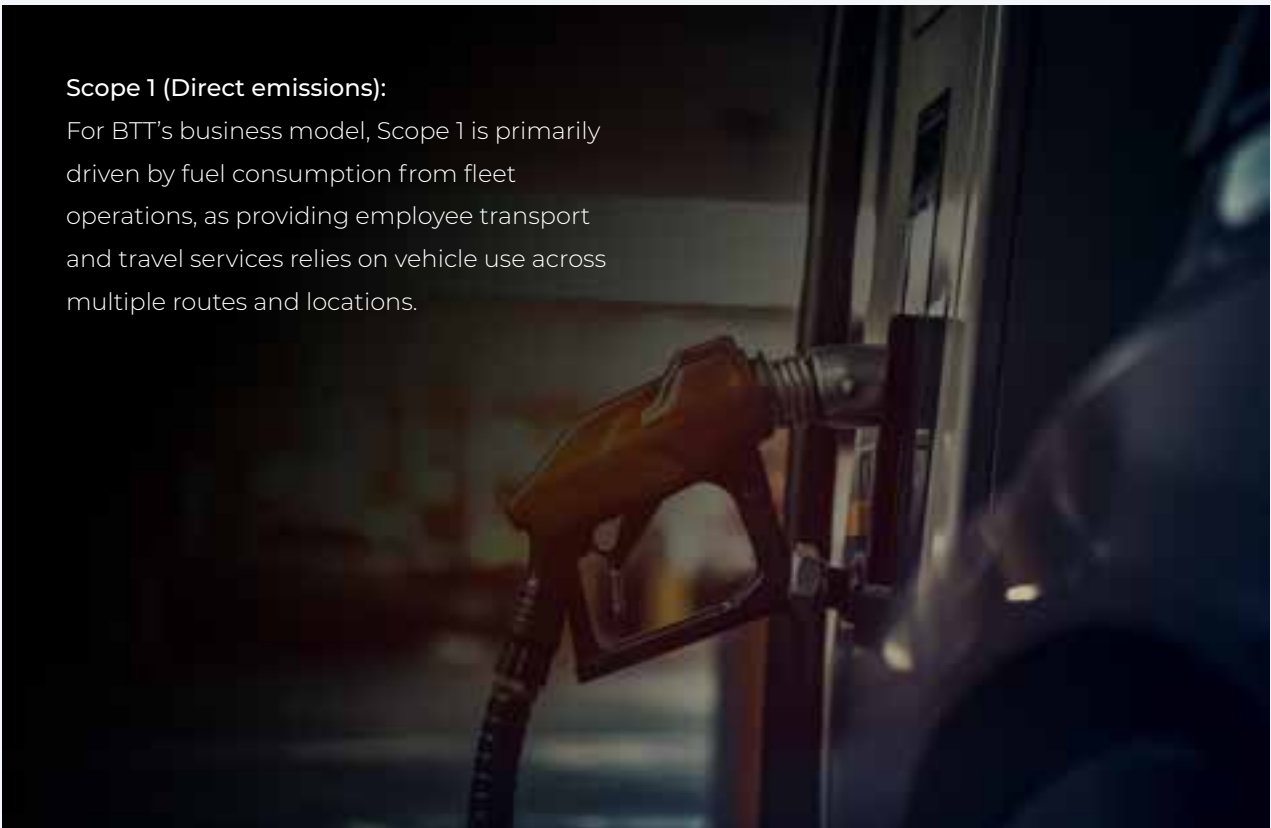
Managing our carbon footprint remains a core aspect of our environmental responsibility. Building on last year's baseline, we continue to measure and monitor Scope 1, Scope 2, and Scope 3 emissions using carbon accounting to identify key impact areas and opportunities to improve efficiency. This ongoing assessment strengthens compliance and transparency, supports alignment with global priorities such as the Paris Agreement and the UN SDGs, and guides practical actions toward lower-carbon mobility solutions and long-term business resilience.



OPERATIONAL BOUNDARY

Scope 1 (Direct emissions):

For BTT's business model, Scope 1 is primarily driven by fuel consumption from fleet operations, as providing employee transport and travel services relies on vehicle use across multiple routes and locations.



Scope 2 (Indirect emissions from purchased electricity):

Scope 2 emissions arise from electricity consumed at offices and operational facilities that support dispatch, monitoring, administration, and coordination. Although comparatively smaller than fleet-related emissions, electricity use is directly linked to business continuity and service delivery systems.



Scope 3 (Other indirect value-chain emissions):

Scope 3 captures relevant indirect emissions across BTT's value chain, reflecting impacts beyond direct fuel use and purchased electricity. For FY2024-25, the inventory includes categories that are most relevant to BTT's operations and data availability: capital goods, fuel- and energy-related activities, waste generated in operations, business travel, employee commuting, and use of sold products, as these best represent material upstream and downstream influences associated with fleet assets, energy supply chain impacts, operational waste, travel-related activities, and service delivery. Other categories such as purchased goods and services, upstream/downstream transportation and distribution, leased assets, processing/end-of-life of sold products, franchises, and investments are currently not included as they are either not applicable to the service-based model, not material, or not yet supported by robust data systems; these will be reviewed for inclusion as reporting maturity strengthens.

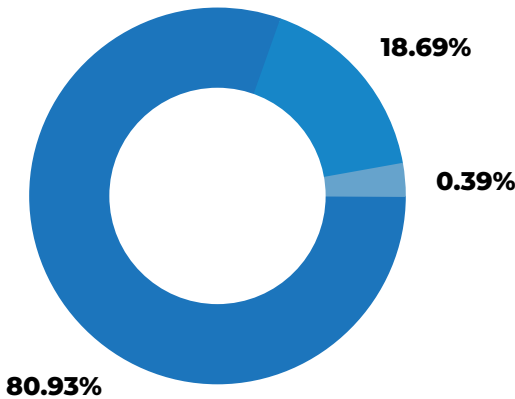
EMISSIONS, ENERGY USE, AND CONSUMPTION

EMISSIONS

GHG Emissions by Scope

Total Emissions
5,288.46 tCO2e

Scope 1	18.69%	988.16 tCO2e
Scope 2	0.39%	20.57 tCO2e
Scope 3	80.93%	4,279.73 tCO2e



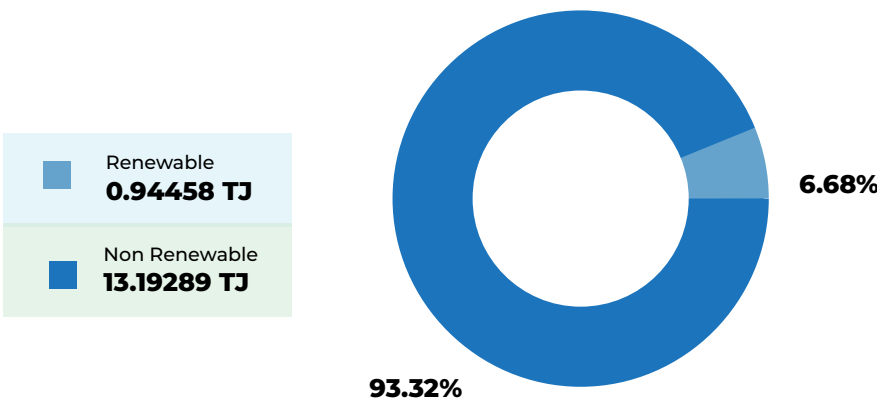
GHG EMISSION INTENSITY - 0.98 tCO2e/Sft

In the fiscal year 2024-2025, BTT achieved a total carbon footprint of **5,288.46 tCO2e**, which is broken down across Scope 1, Scope 2, and Scope 3 emissions as follows:

- Scope 1 emissions accounted for 18.69 % (988.16 tCO2e)
- Scope 2 emissions made up 0.39 % (20.57 tCO2e).
- Scope 3 emissions were recorded as 80.93 % (4,279.73 tCO2e)

GHG emission intensity has been calculated as total greenhouse gas emissions per square foot of BTT's total office floor space, using floor area (sq ft) as the normalization parameter (**0.98 tCO2e/sq ft**).

ENERGY USE

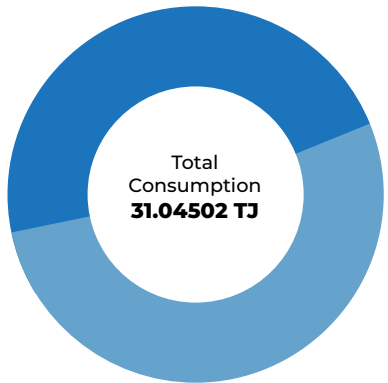


For the fiscal year 2024-2025, the total recorded energy consumption was 14.137 TJ, segmented as follows:

- Renewable Energy: Accounting for **6.68 %** of total consumption.
- Non-Renewable Energy: Representing **93.32 %** of total energy usage.

ENERGY CONSUMPTION

Outside Organization	16.90755 TJ
Inside Organization	14.13747 TJ

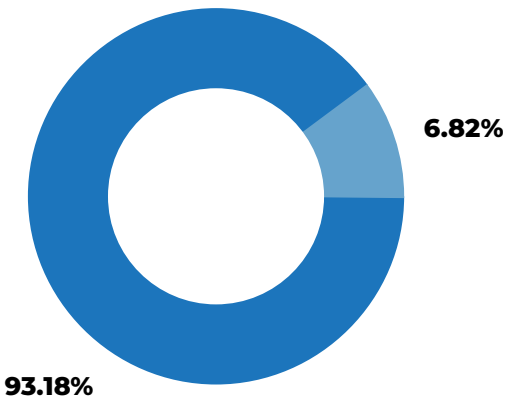


Inside-organization energy consumption is the energy BTT uses directly within its operations (e.g., fuel burned in owned/controlled vehicles and electricity used in offices). Outside-organization energy consumption is indirect energy used beyond its boundaries in the value chain.

ENERGY INTENSITY

Total Intensity
0.00264 TJ/Sqft

Renewable	6.82%	0.00018 TJ/Sqft
Non Renewable	93.18%	0.00246 TJ/Sqft

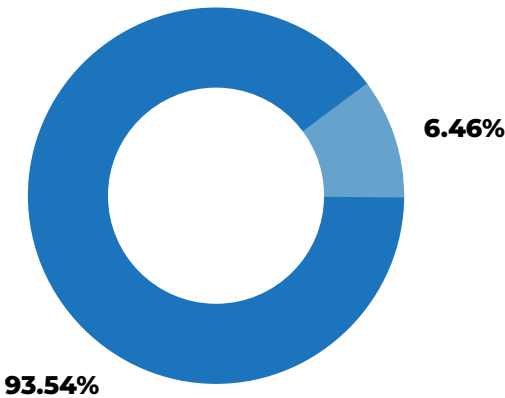


Energy intensity has been calculated as total energy consumed per square foot of BTT's total office floor space, using floor area (sq ft) as the normalization parameter.

CONSUMPTION

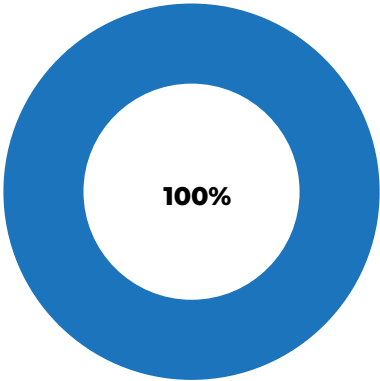
Total Consumption
307.97 Ton

Renewable	6.46%	19.89 Ton
Non Renewable	93.54%	288.08 Ton



Total Consumption
17,277 kWh

Renewable	0%	0 kWh
Grid Electricity	100%	17277 kWh



Total fuel consumption was 307.97 tons (renewable 6.46%, non-renewable 93.54%), while total electricity consumption was 17,277 kWh, sourced 100% from grid electricity.

WASTE DISPOSAL

The data provides insights into waste disposal categorized into onsite/offsite disposal and directed disposal. The total waste generated is 0.05 Ton. 100.00 % of the waste, totaling 0.05 Ton, was directed to disposal, which is landfills.

SOCIAL SUSTAINABILITY

People are at the heart of BTT's business, and our ability to deliver safe, reliable mobility depends on the wellbeing, capability and commitment of our workforce and partners. Our approach to social sustainability focuses on strengthening fair employment practices, employee welfare and safety, and fostering a respectful workplace culture. Extending beyond our operations, we also recognize our responsibility to support positive outcomes across our service ecosystem and local communities through meaningful engagement and CSR initiatives.



EMPLOYEES AT BTT

BTT’s highest governance body comprises two members, both male and aged 30–50 years. There is no representation from minority or vulnerable groups. BTT’s workforce totals 169 employees, including 5 women (3%) and 164 men (97%).

In FY2024–25, BTT onboarded 44 new employees, comprising 43 male hires (98%) and 1 female hire (2%).

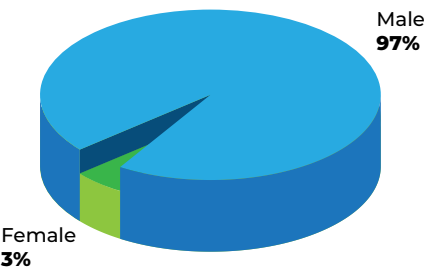


Figure: Percentage of men and women employees in BTT

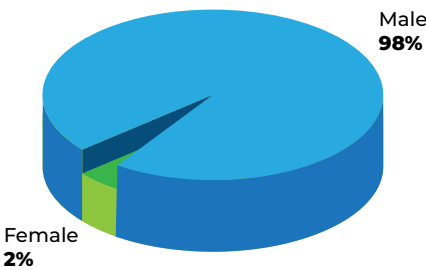


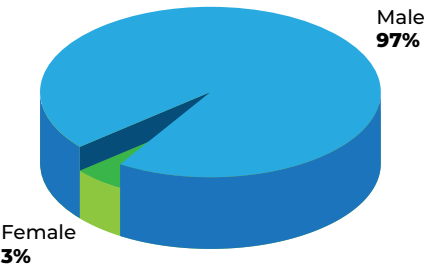
Figure: Percentage of men and women in new employee hire in BTT

Remuneration Parity:

The remuneration ratio of women to men is 1.01, indicating near-equal pay for equal work. An employee turnover rate of 26% reflects the natural movement of talent in a dynamic and operations-intensive sector such as transportation. BTT views this metric as an important input for strengthening workforce stability, engagement, and service continuity. In FY2024–25, BTT introduced a family term and life insurance cover equal to three times an employee’s salary to enhance employee security and wellbeing. Going forward, the Company will continue to build on such initiatives to support retention, reinforce trust, and strengthen long-term workforce resilience.

TRAINING AND DEVELOPMENT

Building workforce capability is central to delivering safe, reliable and professional mobility services. In FY2024–25, BTT strengthened employee and driver competence through structured training programmes that reinforce safety culture, compliance awareness and service quality. Training interventions were designed to support day-to-day operational excellence, reduce on-road risk, and promote respectful workplace behaviour, aligning people development with business priorities and stakeholder expectations. In the fiscal year, BTT delivered 10,924 total training hours. Of the gender-wise recorded hours, male employees received 10,660 hours and female employees received 325 hours.



Training Hours Gender Split





KEY FOCUS AREAS OF THE TRAININGS CONDUCTED IN FY 2024-25

Defensive Training Programme:

Focused on safe driving practices, hazard anticipation, and disciplined driving behaviour to enhance road safety and operational efficiency.

POSH Training: Reinforced awareness of the Prevention of Sexual Harassment requirements, promoting a safe, respectful and inclusive workplace culture.

Safety & Compliance: Covered statutory and operational compliance expectations relevant to transport services, strengthening adherence to safety procedures and regulatory requirements.

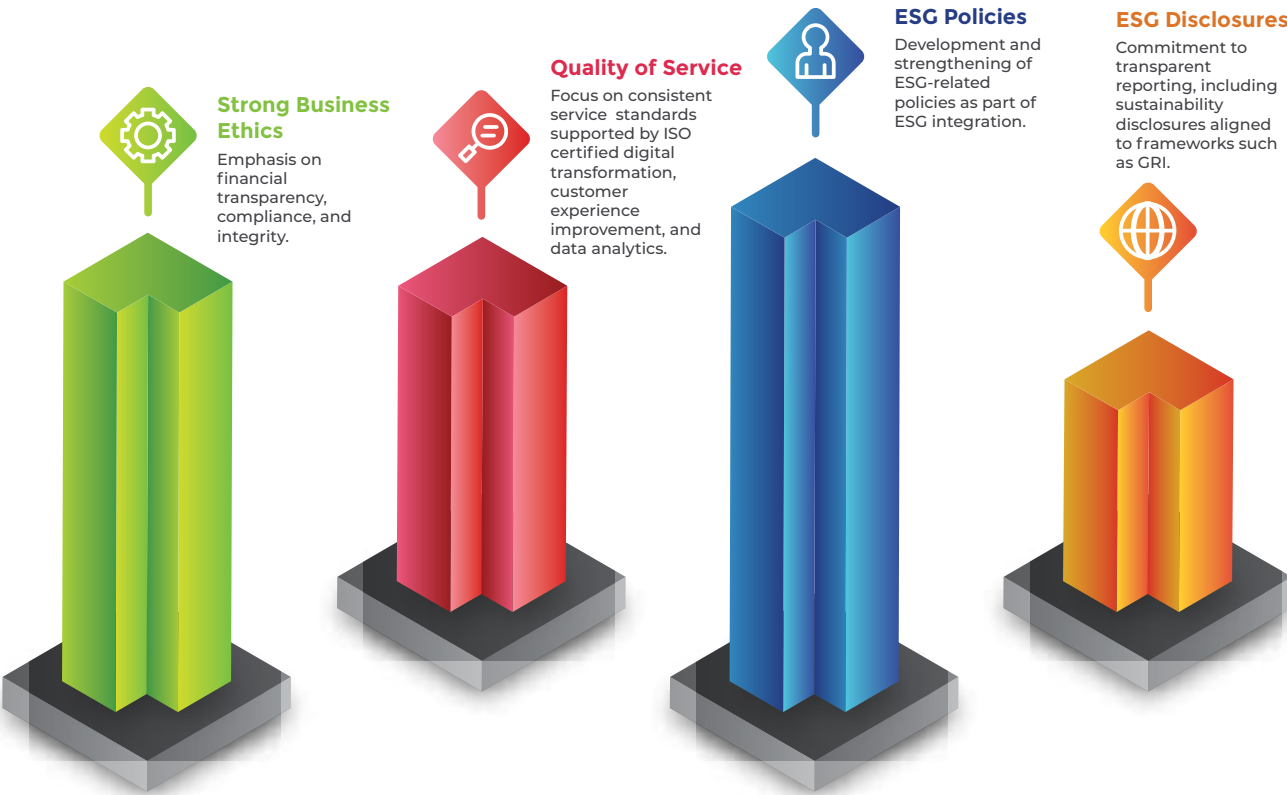
Behaviour & Etiquette: Enhanced professionalism, communication and passenger interaction standards to improve customer experience and service delivery.



GOVERNANCE ACCOUNTABILITY

Strong governance is fundamental to BTT's ability to deliver safe, reliable and compliant mobility services while creating long-term value for stakeholders. Our governance approach is anchored in ethical conduct, transparency and robust controls, supported by leadership oversight and clear accountability across operations. As we advance our sustainability journey, we continue to strengthen policies, risk management practices and ESG disclosures to ensure responsible decision-making and sustained trust with customers, employees, partners and regulators. Our governance framework is built on four pillars: strong business ethics, quality of service, ESG policies, and ESG disclosures.

PILLAR OF GOVERNANCE



STRATEGIES AND POLICIES

In FY2024–25, BTT strengthened a policy-led operating model to ensure that ethics, safety, compliance and sustainability commitments are translated into consistent on-ground practices. The Company's policy architecture brings together (i) ethical conduct and compliance controls, (ii) sustainability commitments across E-S-G, and (iii) safety management systems covering journey risk, incident response, and EHS, creating a clear "direction → execution → monitoring → improvement" cycle across operations and reporting.

POLICY & STRATEGY



GOVERNANCE & RISK MANAGEMENT

Policies embedded through communication, training and escalation routines to reduce operational risk exposure and strengthen ESG accountability.

BTT'S POLICY ARCHITECTURE

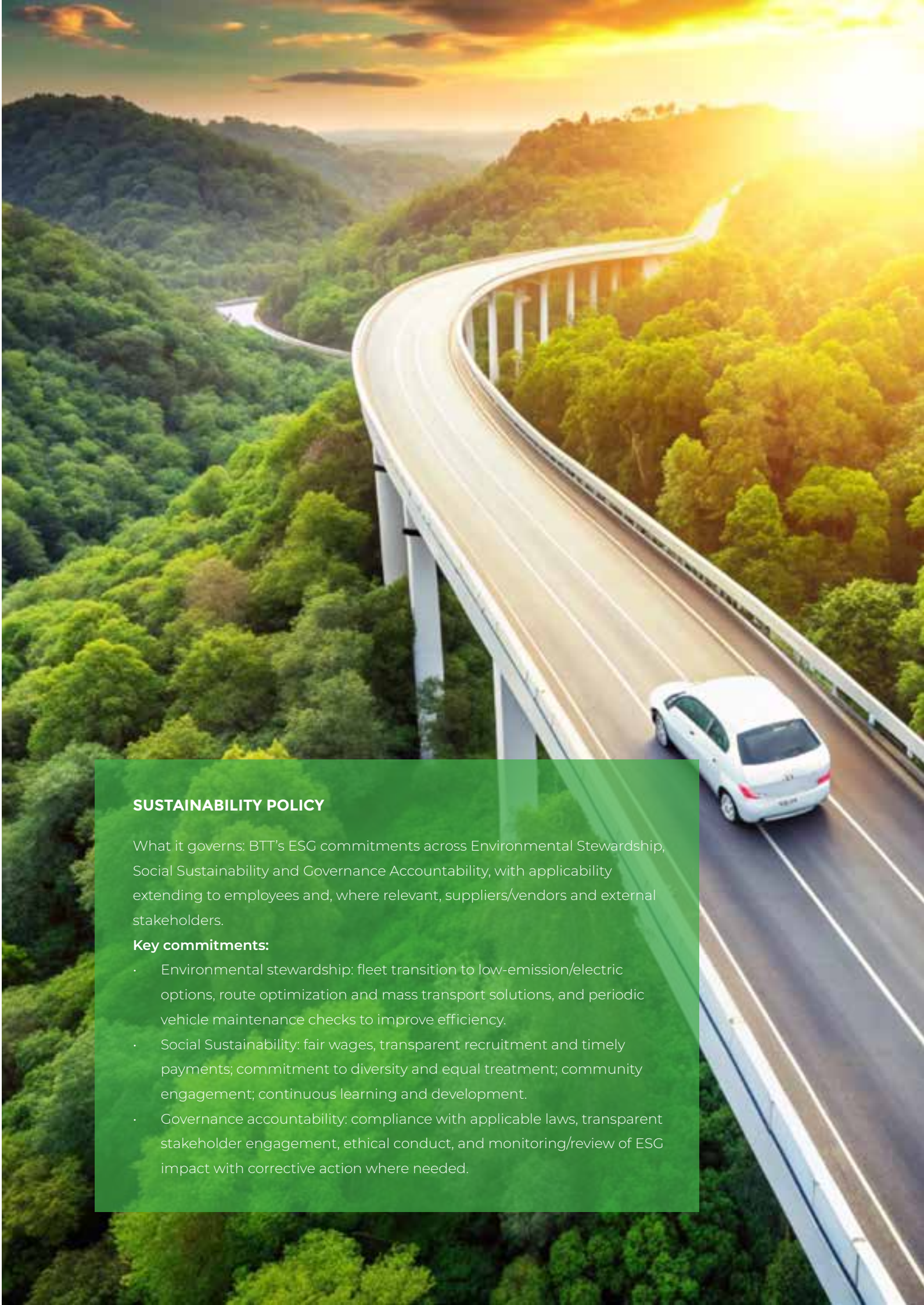
CODE OF CONDUCT & WORK ETHICS POLICY



What it governs: expected standards of professionalism and lawful behaviour across the organization, including conflict of interest, respectful workplace practices, confidentiality, accurate reporting and fair dealings.

Key features

- Conflict-of-interest controls: mandatory disclosure process, review by Reporting Manager + HR, with Compliance Officer oversight and record keeping.
- Gifts & hospitality boundary: modest gifts permitted only within defined thresholds and approvals; higher-risk situations require Compliance Officer consultation and recording in a gift register.
- Zero tolerance on bribery/corruption & facilitation payments: prohibits bribery and facilitation payments, with limited exception under coercion/threat-to-life and mandatory reporting/recording.
- Whistleblower and no-retaliation: encourages reporting in good faith, confidentiality to the maximum extent possible, defined investigation approach and timelines, and protection from retaliation.
- Governance oversight: Compliance Officer submits at least semi-annual updates to CEO/CAO on implementation, violations and recommendations; annual refresher training is also specified.



SUSTAINABILITY POLICY

What it governs: BTT's ESG commitments across Environmental Stewardship, Social Sustainability and Governance Accountability, with applicability extending to employees and, where relevant, suppliers/vendors and external stakeholders.

Key commitments:

- Environmental stewardship: fleet transition to low-emission/electric options, route optimization and mass transport solutions, and periodic vehicle maintenance checks to improve efficiency.
- Social Sustainability: fair wages, transparent recruitment and timely payments; commitment to diversity and equal treatment; community engagement; continuous learning and development.
- Governance accountability: compliance with applicable laws, transparent stakeholder engagement, ethical conduct, and monitoring/review of ESG impact with corrective action where needed.

EHS POLICY (ENVIRONMENT, HEALTH & SAFETY)



What it governs: an integrated approach to environmental protection, occupational health and safety, and safe systems of work, aligned with client EHS expectations.

- Driver capability and wellbeing: valid license requirement, periodic training/awareness, and annual driver health check-ups (including general assessment, eye check, BMI, BP and doctor consultation).
- Vehicle safety & hygiene controls: regular maintenance, pre-use inspection checklists, sanitation routines, emergency kits, and reporting systems for safety/maintenance concerns.
- Zero-tolerance expectations: explicitly flags non-negotiables such as alcohol/drug influence on duty, harassment/misconduct, and corruption/bribery reinforced through awareness and training.
- Best practices for sustainability: promotes methods to reduce pollution including encouraging EV adoption and technology solutions that reduce paper usage.

JOURNEY MANAGEMENT POLICY

What it governs: a structured journey risk approach to ensure safety, security and efficiency across commuting/ business travel, including risk categorisation (low/ medium/ high), controls and emergency response planning.

- Journey risk framework: route/vehicle/driver/employee factors are assessed; risk levels drive control measures (e.g., GPS tracking, check-ins, senior approval for high risk travel).
- Technology enablement: GPS tracking and SOS-type solutions are referenced to support faster response and monitoring.
- Emergency readiness: defined response actions for medical emergencies, breakdowns, security threats and natural disasters, with responsible parties listed.
- Continuous improvement loop: post-trip reviews and documentation of incidents/security concerns feed refinements to the process.



INCIDENT MANAGEMENT POLICY

What it governs: rapid reporting, investigation and corrective actions for incidents involving vehicles and drivers focused on safety, compliance and operational control.

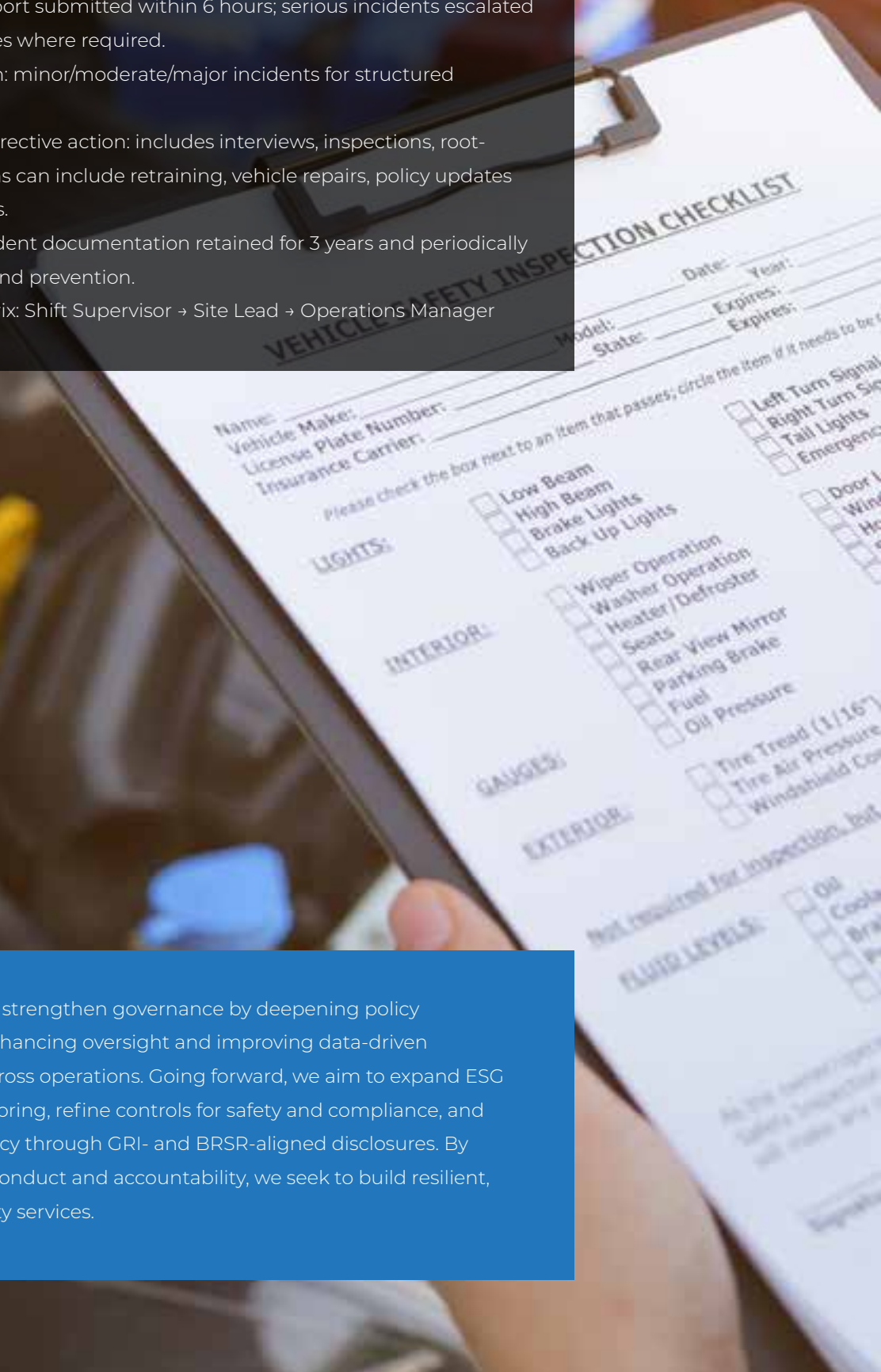
Fast reporting discipline: incidents reported to Operations Manager within 5 minutes; incident report submitted within 6 hours; serious incidents escalated to emergency services where required.

Defined classification: minor/moderate/major incidents for structured response.

Investigation and corrective action: includes interviews, inspections, root-cause analysis; actions can include retraining, vehicle repairs, policy updates and disciplinary steps.

Record keeping: incident documentation retained for 3 years and periodically reviewed for trends and prevention.

Clear escalation matrix: Shift Supervisor → Site Lead → Operations Manager



BTT will continue to strengthen governance by deepening policy implementation, enhancing oversight and improving data-driven decision-making across operations. Going forward, we aim to expand ESG performance monitoring, refine controls for safety and compliance, and advance transparency through GRI- and BRSR-aligned disclosures. By reinforcing ethical conduct and accountability, we seek to build resilient, future-ready mobility services.

ANNEXURE

GRI CONTENT INDEX

GRI Standard & Disclosure	Disclosure	Title Section in Report	Pages
GRI 2-1	Organizational details	Company Profile & Value Creation-About Basaveshwara Tours and Travels	
GRI 2-2	Entities included in the organization's sustainability reporting	Company Profile & Value Creation-About Basaveshwara Tours and Travels	
GRI 2-3	Reporting period, frequency, and contact point	About the Report-Overview	
GRI 2-6	Activities, brands, products, and services	Company Profile & Value Creation - About Basaveshwara Tours and Travels	
GRI 2-7	Employees	Social Sustainability - Employees at BTT	
GRI 2-9	Governance Structure and Composition	Sustainability Governance and Roadmap - Sustainability leadership and governance structure	
GRI 2-11	Chair of the Highest Governance Body	Sustainability Governance and Roadmap - Sustainability leadership and governance structure	
GRI 2-12	Role of the Highest Governance Body in Overseeing the Management of Impacts	Sustainability Governance and Roadmap - Role of leadership in overseeing impacts	
GRI 2-13	Delegation of Responsibility for Managing Impacts	Sustainability Governance and Roadmap - Role of leadership in overseeing impacts	
GRI 2-14	Role of the Highest Governance Body in Sustainability Reporting	Sustainability Governance and Roadmap - Role of leadership in overseeing impacts	
GRI 2-15	Conflicts of Interest	Sustainability Governance and Roadmap - Role of leadership in overseeing impacts	
GRI 2-23	Policy Commitments	Governance - BTT's Policy Architecture	
GRI 2-24	Embedding Policy Commitments	Governance - BTT's Policy Architecture	
GRI 2-29	Approach to Stakeholder Engagement	Stakeholder Engagement and Materiality Assessment	
GRI 302-1	Energy consumption within the organization	Environmental Stewardship - Emissions, Energy Use, and Consumption	
GRI 302-2	Energy consumption outside of the organization	Environmental Stewardship - Emissions, Energy Use, and Consumption	
GRI 302-3	Energy intensity	Environmental Stewardship - Emissions, Energy Use, and Consumption	

GRI Standard & Disclosure	Disclosure	Title Section in Report	Pages
GRI 305-1	Direct (Scope 1) GHG emissions	Environmental Stewardship - Emissions, Energy Use, and Consumption	
GRI 305-2	Energy indirect (Scope 2) GHG emissions	Environmental Stewardship - Emissions, Energy Use, and Consumption	
GRI 305-3	Other indirect (Scope 3) GHG emissions	Environmental Stewardship - Emissions, Energy Use, and Consumption	
GRI 305-4	GHG emission intensity	Environmental Stewardship - Emissions, Energy Use, and Consumption	
GRI 305-5	Reduction of GHG emissions	Company Profile & Value Creation - FY2024-25 Highlights	
GRI 306-3	Total weight of waste generated	Environmental Stewardship - Waste Disposal	
GRI 306-4	Waste diverted from disposal	Environmental Stewardship - Waste Disposal	
GRI 306-5	Waste directed to disposal	Environmental Stewardship - Waste Disposal	
GRI 401	Employment	Social Sustainability - Employees at BTT	
GRI 405	Diversity of governance bodies and employees	Social Sustainability - Employees at BTT	
GRI 403-5	Worker training on occupational health and safety	Social Sustainability - Training and Development	

STATUTORY DISCLOSURE

Business Responsibility & Sustainability Report

Section A: General Disclosures

Details of the listed entity

- Corporate Identity Number (CIN) of the Listed Entity: U63040KA2020PTC133851
- Name of the Listed Entity: Basaveshwara Tours and Travels
- Year of incorporation: 2010
- Registered office address: No. 389, 1st Floor, BDA Link Road, Dwaraka Nagara, Channasandra, Rajarajeshwari Nagar Post, Bangalore 560 098
- Corporate address: No. 389, 1st Floor, BDA Link Road, Dwaraka Nagara, Channasandra, Rajarajeshwari Nagar Post, Bangalore 560 098

6. E-mail: kirankumar@bttcabs.com
7. Telephone: +919739703741
8. Website: https://bttcabs.com
9. Financial year for which reporting is being done: 2024-2025
10. Name of the Stock Exchange(s) where shares are listed: NA
11. Paid-up Capital: NIL
12. Name and contact details (telephone email address) of the person who may be contacted in case of any queries on the BRSR report:

Name: ARVIND M

Designation: Chief Analytical Officer (CAO)

Contact Number: 9900962296

Email Id: arvind.mathapati@bttcabs.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): Consolidated Basis

Products/services

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

Sl. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Employee Transport Services (ETS) / Corporate mobility solutions	End-to-end cab-based employee transportation for corporate clients, including fleet deployment (owned & partner vehicles), route planning, trip scheduling, driver management, safety monitoring, and operational coordination across locations.	100

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

Product/Service	NIC Code	% of total Turnover contributed
Operation of employee transport services (company provided cabs/buses for employee commute)	49225	100

Operations

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

Location	Number of Offices
National	5
International	0

17. Markets served by the entity:

a. Number of locations

Location	Number
National (No. of States)	3
International (No. of Countries)	0

A brief on types of customers:

BTT primarily serves corporate customers, including multinational companies, global capability/shared service centers, and other business organizations that require structured employee transportation. The Company also caters to institutional and retail customers for travel and mobility needs through its broader travel solutions offerings.

Employees

18. Details at the end of Financial Year:

S. No.	Particulars	Total (A)	Male		Female	
			No (B)	B/A (%)	No (C)	C/A (%)
1	Permanent Employees	169	164	97.04	5	2.96

19. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No (B)	B/A (%)
Board of Directors	2	0	0
Key Management Personnel	4	0	0

20. Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)

	FY 2024-2025			FY 2023-2024		
	Male	Female	Total (%)	Male	Female	Total (%)
Permanent Employees	44	0	26.04	36	0	28.8

CSR Details

21. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013
- No
- (ii) Turnover (in Rs.): 95,41,43,944

Transparency and Disclosures Compliances

22. 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).	FY 2024-2025		Remark
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	
Communities Employees and workers	Yes, BTT has an established Grievance Redressal Mechanism to enable employees, drivers, customers, and other stakeholders to raise concerns in a timely and accessible manner. Complaints are recorded, reviewed by the responsible function, and escalated where required to ensure fair resolution and corrective action. This mechanism supports transparency, accountability, and continuous improvement in service and workplace practices.	0	0	In FY2024–25, no complaints were filed through BTT’s grievance redressal mechanism. This indicates stable stakeholder engagement during the reporting period, with no formally recorded grievances requiring resolution.

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

Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity
Emissions & Climate Change	Risk/ opportunity	Regulations to reduce fleet emissions; Opportunity to lead in sustainable transport	Increasing EV & CNG fleet adoption; Exploring carbon offset projects in future	Negative
Customer Wellbeing & Safety	Risk	High reliance on safe and timely transport; Any lapses can impact reputation and client trust	GPS tracking, panic buttons, safety audits, trained drivers, emergency response system	Positive
Risk & Control Systems	Risk	Gaps in compliance with transport regulations, labour laws, or safety requirements could result in penalties and legal action	Regular statutory audits, technology-driven compliance tracking	0

Occupational Health & Safety (OHS)	Risk	Continuous working hours, exposure to hazardous conditions, and lack of health monitoring can increase driver fatigue, accidents, affecting service reliability	Driver health checkups, breath analyzer tests	Positive
Community Relations	Opportunity	Supporting local communities strengthens brand reputation and social license to operate	CSR initiatives (tree plantation, education support, blood donation drives)	Positive
Human Rights	Risk	Fair wages and ethical treatment of employees	Adherence to applicable laws, periodic internal audits, adopting grievance redressal mechanisms	Positive
Business Ethics	Risk	Any ethical lapses can lead to loss of credibility and regulatory scrutiny	Transparency, compliance focus and adopting anticorruption and anti-bribery policies	Positive
Compliance	Risk/ Opportunity	Non-compliance may lead to penalties and reputational damage, while strong compliance boosts trust and competitiveness.	Regular audits, legal updates tracking, digital record-keeping, and compliance-aligned policies.	Positive

Section B: Management and Process Disclosures

Governance, leadership and oversight

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)	FY2024–25 marks BTT’s second Sustainability Report, issued as an Integrated Sustainability Report with reference to GRI Standards and BRSR aligned disclosures. Our sustainability focus reflects our operating model— safety, service reliability, people practices, and fleet emissions. Total emissions reduced to 5,288.69 tCO ₂ e from 6,377.52 tCO ₂ e, driven by a significant Scope 3 reduction, while Scope 1 increased to 988.18 tCO ₂ e, reflecting fleet operating realities and the transition challenge. We advanced cleaner mobility through EV and CNG deployment, delivered 10,924 training hours, recorded zero driver fatalities, and supported CSR initiatives benefiting 450 people. Next, we will strengthen data quality and set credible targets within two years.
--	---

Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies)	Senior Leadership (Highest governance body): • Kiran Kumar, Founder & CEO • Arvind M, Chief Analytical Officer (CAO)
Risk & Control Systems Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes/No). If yes, provide details.	Yes, BTT's governance structure is led by the senior-most leadership comprising the Chief Executive Officer (CEO) and Chief Administrative Officer (CAO), who provide overall strategic direction and decision-making oversight. They are supported by a Senior Executive Team, which functions as the core management committee overseeing the Company's impacts on the economy, environment, and people. Senior Leadership (Highest governance body): • Kiran Kumar, Founder & CEO • Arvind M, Chief Analytical Officer (CAO) • Senior Executive Team (Core management committee): • K B Sridhar, VP – Operations & Business Development • Kumar C, General Manager – Operations • Praveen Kumar DS, General Manager – Finance & Accounts • Niranjana G, Manager – PMO (Compliance & Sustainability)

Section C: Principle-wise performance disclosure

Principle 1: Businesses should conduct and govern themselves with integrity in a manner that is ethical, transparent, and accountable

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

Segment	Total number of training held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	4	1) Defensive Training Programme: Strengthens road safety culture, reduces on-road risks, and improves operational discipline and service reliability. 2) POSH Training: Reinforces a respectful, inclusive workplace, builds awareness, and strengthens trust and accountability across teams. 3) Safety & Compliance: Improves adherence to statutory and client requirements, reduces compliance risk, and builds a consistent "do it right" culture. 4) Behaviour & Etiquette: Enhances professionalism and customer experience through better communication, conduct, and service interactions.	100
Key Managerial Personnel	4	1) Defensive Training Programme: Strengthens road safety culture, reduces on-road risks, and improves operational discipline and service reliability. 2) POSH Training: Reinforces a respectful, inclusive workplace, builds awareness, and strengthens trust and accountability across teams. 3) Safety & Compliance: Improves adherence to statutory and client requirements, reduces compliance risk, and builds a consistent "do it right" culture. 4) Behaviour & Etiquette: Enhances professionalism and customer experience through better communication, conduct, and service interactions.	100

Employees other than BoD and KMPs	4	1) Defensive Training Programme: Strengthens road safety culture, reduces on-road risks, and improves operational discipline and service reliability. 2) POSH Training: Reinforces a respectful, inclusive workplace, builds awareness, and strengthens trust and accountability across teams. 3) Safety & Compliance: Improves adherence to statutory and client requirements, reduces compliance risk, and builds a consistent "do it right" culture. 4) Behaviour & Etiquette: Enhances professionalism and customer experience through better communication, conduct, and service interactions.	100
-----------------------------------	---	---	-----

2. 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, Zero-tolerance expectations: explicitly flags non-negotiables such as alcohol/drug influence on duty, harassment/misconduct, and corruption/bribery reinforced through awareness and training.

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

Yes, BTT prevents and mitigates conflicts of interest through a defined governance and compliance process led by the CEO and CAO and supported by the Manager–PMO (Compliance & Sustainability). Senior leaders are expected to disclose any actual or potential conflicts (including related-party interests, gifts or outside engagements) as they arise and during periodic reviews. Identified conflicts are recorded, assessed for risk, and managed through actions such as recusal from decisions, reassignment of approval authority, enhanced oversight, or disciplinary measures where required.

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

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

Category	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity ben-efits	
		Number B	B/A (%)	Number C	C/A (%)	Number D	D/A (%)	Number E	E/A (%)
Male	164	164	100	164	100	0	0	164	100
Female	5	5	100	5	100	5	100	0	0
Total	169	169	100	169	100	5	2.96	164	97.04

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

	FY 2024-2025	FY 2023-2024
Cost incurred on well being measures as a % of total revenue of the company	1.6	2.7

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

Benefits		FY 2024-2025			FY 2023-2024		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority	
PF	100	0	YES	100	0	YES	

3. Is there a mechanism available to receive and redress grievances for permanent employees? If yes, give details of the mechanism in brief.

Yes, BTT has an established grievance redressal mechanism for employees to raise workplace, safety, welfare, and conduct-related concerns. Grievances can be reported through immediate supervisors/HR or escalated to leadership and the PMO (Compliance & Sustainability) as needed, are formally recorded, reviewed by the responsible function, and resolved through corrective actions with defined escalation and closure.

4. Details of training given to employees and workers:

Category	FY 2024-2025					FY 2023-2024				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	B/A (%)	No. (C)	C/A (%)		No. (E)	E/D (%)	No. (F)	F/D (%)
Employees										
Male	164	164	100	164	100	122	122	100	122	100
Female	5	5	100	5	100	3	3	2.46	3	100
Total	169	169	100	169	100	125	125	100	125	100

5. Health and safety management system:

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

Yes, BTT has implemented an Occupational Health & Safety (OHS) management system through its EHS Policy, supported by the Journey Management Policy and Incident Management Policy. The system covers employees and operational staff, including drivers/driver partners and fleet operations, and includes controls such as driver fitness and periodic health check-ups, safety training and awareness, vehicle inspection and maintenance practices, journey risk controls (route/journey planning and monitoring), and incident reporting, investigation and corrective actions.

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

BTT identifies work-related hazards and assesses risks through a structured, policy led approach. On a routine basis, hazards are identified through journey risk assessment and route planning, driver fitness checks and training, and vehicle inspection/maintenance controls, as outlined in the Journey Management and EHS frameworks. On a non-routine basis, risks are assessed through incident reporting and investigation, including root-cause analysis and corrective actions, supported by escalation protocols and leadership review. This combined process helps BTT proactively prevent incidents and continuously improve safety performance.

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

Yes, BTT has processes for workers to report work-related hazards through supervisors/operations leads and the incident reporting channels, with escalation to management where required. Workers are also encouraged to stop work and remove themselves from unsafe conditions (e.g., vehicle safety issues, route/ security concerns, fatigue or health risks) and report the issue immediately so corrective action can be taken before resuming operations.

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

Yes

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

Safety Incident/Number	Category	FY 2024-2025	FY 2023-2024
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0

No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

BTT ensures a safe and healthy workplace through a structured safety management approach supported by its EHS, Journey Management and Incident Management policies. Key measures include periodic driver fitness and health check-ups, regular safety and defensive driving training, and strict controls on safe conduct (e.g., zero tolerance for driving under the influence). The Company maintains vehicle safety through preventive maintenance and inspections, equips vehicles with basic emergency readiness provisions, and applies journey risk management through route/journey planning, monitoring and escalation protocols. Incidents and near-misses are managed through defined reporting timelines, investigation, root-cause analysis and corrective actions, enabling continuous improvement in safety performance and workplace wellbeing.

1. Does the entity extend any life insurance or any compensatory package in the event of death of Employees?

Yes, In FY2024–25, BTT introduced a family term insurance / life cover benefit for employees, with coverage equal to three times the annual pay/CTC to provide financial security to families in the event of an employee’s death.

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

1. Describe the processes for identifying key stakeholder groups of the entity: BTT identifies stakeholders based on:

- Influence on business and decision-making
- Dependence on services/operations
- Potential impact on or exposure to ESG matters

Key stakeholders from relevant functions are prioritized based on their role, experience and seniority. Engagement is designed to be meaningful through structured interactions, open communication and regular feedback loops. Inputs are evaluated and integrated into decision-making with oversight from leadership to ensure alignment with business priorities and sustainability goals.

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	Channels of communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Team meetings, town halls, briefings	Other, On-going	Job security, retention, welfare and wellbeing
		Training programmes and toolbox talks		Training, capability building and career development
		Performance reviews and on-the-job coaching		Occupational health & safety and safe working conditions
		Internal grievance channels and feedback mechanisms		Workplace conduct, inclusion and grievance mechanisms
Management & Leadership	No	Weekly operational review meetings	Other, Weekly and Bi-monthly	Operational reliability, service performance and customer satisfaction
		Bimonthly leadership reviews for compliance and reporting		Risk identification, compliance management and controls
		Issuebased escalation and decision reviews		ESG performance monitoring and disclosures ·Strategic priorities and resource allocation
Customers	No	Service reviews and business check-ins	Other, Ongoing	Passenger safety, route reliability and on-time performance
		Audits/feedback mechanisms and reporting		Compliance with customer requirements and statutory expectations
		Escalation protocols for incidents and corrective actions		Service quality, responsiveness and incident management
				Sustainability expectations (cleaner mobility options, transparency)
Suppliers & Service Partners	No	Vendor meetings and performance reviews	Quaterly	Vehicle maintenance and operational efficiency
		Maintenance coordination and compliance checks		Compliance expectations and performance consistency
		Driver training emphasis (e.g., defensive driving for efficiency/safety)		Reduced emissions practices through efficiency and upkeep

PRINCIPLE 5 Businesses should respect and promote human rights

Category	FY 2024-2025			FY 2023-2024		
	Total (A)	No. of employees / workers covered (B)	B/A (%)	Total (C)	No. of employees / workers covered (D)	D/C (%)
Employees						
Permanent	169	169	100	125	125	100

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

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

Parameter	FY (Current Financial Year)
Total electricity consumption (A)	0
Total fuel consumption (B)	944.58
Energy consumption through other sources (C)	0
Total electricity consumption (D)	0
Total fuel consumption (E)	13,210.68

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

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 1 emissions (Break-up of GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ if available)	MTCO ₂ e	988.16	758.96
Total Scope 2 emissions (Break-up of GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ if available)	MTCO ₂ e	20.57	35.43

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

Parameter	FY 2024-25
Other Hazardous waste generated (G). Please specify, if any	0
Other Non-hazardous waste generated (H). Please specify, if any	0.05
Total (A+B+C+D+E+F+G+H)	0.05
(i) Incineration	0
(ii) Landfill	0.05

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

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 3 emissions (Break-up of GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ if available)	Metric tonnes CO ₂ equivalent	4,279.73	5,591.23



Basaveshwara Tours and Travels Private Limited

No. 389, 1st Floor, BDA Link Road, RR Nagar,
Bengaluru -560 098.Karnataka

M: +91 80 2974 4389 | +91 99024 02288

E: info@bttcabs.com

