

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

### SECTION A: GENERAL DISCLOSURES

#### I. Details of the Listed Entity

1. Corporate Identity Number (CIN) of the Company	L74999MH1902PLC000183
2. Name of the Listed Entity	The Indian Hotels Company Limited (“IHCL” or “The Company”)
3. Year of Incorporation	1902
4. Registered Office Address	Mandlik House, Mandlik Road, Mumbai – 400 001
5. Corporate Address	9 <sup>th</sup> Floor, Express Towers, Barrister Rajni Patel Marg, Nariman Point, Mumbai – 400 021
6. E-mail	<a href="mailto:investorrelations@ihcltata.com">investorrelations@ihcltata.com</a>
7. Telephone	022-61371637
8. Website	<a href="https://www.ihcltata.com/">https://www.ihcltata.com/</a>
9. Financial Year for which reporting is done	April 1, 2025 – March 31, 2026
10. Name of the Stock Exchange(s) where shares are listed	Bombay Stock Exchange Limited (BSE) & National Stock Exchange of India Limited (NSE)
11. Paid-up Capital	₹142,34,32,227/-
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Gaurav Pokhriyal – Executive Vice President – Human Resources Telephone Number: 022-61371931 Email address: <a href="mailto:gaurav.pokhriyal@ihcltata.com">gaurav.pokhriyal@ihcltata.com</a>
13. Reporting boundary	Standalone Basis The Business Responsibility and Sustainability Report (BRSR) is in conformance with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The reporting boundary for BRSR covers 28 hotels under IHCL’s ownership and management and 2 corporate offices.
14. Name of assessment or assurance provider	KPMG Assurance and Consulting Services LLP
15. Type of assessment or assurance obtained	Reasonable assurance on BRSR Core Indicators

#### II. Products/Services

##### 16. Details of business activities:

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Accommodation and Food Service	Inns, Resorts, Holiday homes, Hostels, Food and Beverage services provided by the hotels, restaurants, caterers, etc.	100

##### 17. Products/Services sold by the entity:

Sr. No.	Product/Service	NIC Code	% of Total Turnover contributed
1.	Accommodation Services	551	44
2.	Food and Beverage Services	561	34
3.	Other Services	551 and 561	22

#### III. Operations

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

Location	Number of Hotels	Number of Offices	Total
National	28	2	30

##### 19. Markets served by the entity:

###### a. Number of Locations

Locations	Number
National (No. of States)	As per Standalone BRSR reporting there are <b>28 hotels</b> operating pan India in <b>10 states &amp; 2 Union Territories</b> as under: <b>States:</b> Assam, Goa, Karnataka, Kerala, Maharashtra, Madhya Pradesh, Rajasthan, Tamil Nadu, Telangana, West Bengal <b>Union Territories:</b> Andaman and Nicobar Islands and National Capital Territory of Delhi The Company also has <b>2 corporate offices</b> located in Maharashtra.

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

Not applicable

**c. A brief on types of customers**

IHCL caters to a diverse customer base including:

- a) Business travellers seeking conveniently located hotels, premium amenities, and efficient services.
- b) Domestic and International tourists looking for unforgettable luxury experiences.
- c) Event and conference attendees including corporate clients utilising meeting spaces, banquet halls and conference facilities.
- d) Wedding guests and hosts as IHCL hotels serve as preferred wedding destinations, offering curated venue experiences along with catering and comprehensive event planning services.
- e) Food and beverage patrons including in-house guests and local residents visiting signature restaurants, bars and speciality dining outlets.
- f) Crew members requiring short-term accommodation solutions.
- g) Long staying guests seeking extended stay options across key destinations.

Across all customer segments, IHCL embodies the philosophy of “Tajness” where every guest feels not just welcomed, but truly cherished.

## IV. Employees

### 20. Details as at the end of the Financial Year:

**a. Employees and workers (including differently abled):**

Particulars	Total (A)	Male		Female	
		No. (B)	% (B/A)	No. (C)	% (C/A)
<b>Employees</b>					
Permanent (D)	2,908	2,094	72	814	28
Other than Permanent (E)	0	0	0	0	0
<b>Total employees (D + E)</b>	<b>2,908</b>	<b>2,094</b>	<b>72</b>	<b>814</b>	<b>28</b>
<b>Workers</b>					
Permanent (F)	3,162	2,738	87	424	13
Other than Permanent (G)	1,825	1,255	69	570	31
<b>Total workers (F + G)</b>	<b>4,987</b>	<b>3,993</b>	<b>80</b>	<b>994</b>	<b>20</b>

**b. Differently abled employees and workers:**

Particulars	Total (A)	Male		Female	
		No. (B)	% (B/A)	No. (C)	% (C/A)
<b>Differently abled employees</b>					
Permanent (D)	1	1	100	0	0
Other than Permanent (E)	0	0	0	0	0
<b>Total (D + E)</b>	<b>1</b>	<b>1</b>	<b>100</b>	<b>0</b>	<b>0</b>
<b>Differently abled workers</b>					
Permanent (F)	25	20	80	5	20
Other than Permanent (G)	45	25	56	20	44
<b>Total (F + G)</b>	<b>70</b>	<b>45</b>	<b>64</b>	<b>25</b>	<b>36</b>

### 21. Participation/Inclusion/Representation of women (as on March 31, 2026):

Category	Total (A)	No. and % of females	
		No. (B)	% (B/A)
Board of Directors (BoDs)*	6	1	17
Key Management Personnel (KMP)*	3	1 <sup>#</sup>	33

\*Mr. Puneet Chhatwal – MD & CEO is considered under both BoDs and KMP.

<sup>#</sup>Ms. Melisa Alva was appointed as KMP effective February 13, 2026.

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

Category	FY 2025-26 (Turnover rate % in current FY)			FY 2024-25 (Turnover rate % in previous FY)			FY 2023-24 (Turnover rate % in the FY prior to previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	9	15	11	13	18	15	14	15	14
Permanent Workers	5	16	7	8	13	8	6	13	7

**V. Holding, Subsidiary and Associate Companies (including joint ventures):**
**23. (a) Names of holding/subsidiary/associate companies/joint ventures (As at March 31, 2026):**

Sr. No.	Name of the holding/subsidiary/associate companies/joint ventures (A)	Indicate whether holding/Subsidiary/Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Oriental Hotels Limited	Associate	35.86	Yes
2.	Taj Madurai Limited	Associate	26.00	Yes
3.	Taida Trading & Industries Limited	Associate	36.79	Yes
4.	Lanka Island Resorts Limited	Associate	24.66	Yes
5.	TAL Lanka Hotels PLC	Associate	23.44	Yes
6.	TP Kirnali Solar Limited	Associate	26.00	Yes
7.	Taj Karnataka Hotels & Resorts Limited	Joint Venture	45.02	Yes
8.	Taj Kerala Hotels & Resorts Limited	Joint Venture	28.78	Yes
9.	Taj GVK Hotels & Resorts Limited*	Joint Venture	-	Yes
10.	Wildscapes Limited (formerly known as Taj Safaris Limited)	Joint Venture	42.20	Yes
11.	Kaveri Retreats and Resorts Limited	Joint Venture	50.00	Yes
12.	TAL Hotels & Resorts Limited	Joint Venture	27.60	Yes
13.	KTC Hotels Limited	Subsidiary	100.00	Yes
14.	United Hotels Limited	Subsidiary	55.00	Yes
15.	Roots Corporation Limited	Subsidiary	100.00	Yes
16.	Taj Enterprises Limited	Subsidiary	93.40	Yes
17.	Taj Trade and Transport Company Limited	Subsidiary	75.30	Yes
18.	Benares Hotels Limited	Subsidiary	51.97	Yes
19.	Inditravel Limited	Subsidiary	81.19	No
20.	Piem Hotels Limited	Subsidiary	58.65	Yes
21.	Northern India Hotels Limited	Subsidiary	55.23	Yes
22.	Skydeck Properties and Developers Pvt. Limited	Subsidiary	100.00	No
23.	Sheena Investments Pvt. Limited	Subsidiary	100.00	No
24.	ELEL Hotels & Investments Limited	Subsidiary	100.00	No
25.	Luthria & Lalchandani Hotel & Properties Pvt. Limited	Subsidiary	100.00	No
26.	Ideal Ice Limited	Subsidiary	100.00	Yes
27.	IHOCO BV	Subsidiary	100.00	No
28.	United Overseas Holding Inc.	Subsidiary	100.00	Yes
29.	St. James Court Hotel Limited	Subsidiary	79.67	Yes
30.	Taj International Hotels Limited	Subsidiary	100.00	Yes
31.	Taj International Hotels (H.K.) Limited	Subsidiary	100.00	No
32.	PIEM International (H.K.) Limited	Subsidiary	58.65	No
33.	IHMS Hotels (SA) (Proprietary) Limited	Subsidiary	100.00	No
34.	Good Hope Palace Hotels Proprietary Limited	Subsidiary	100.00	Yes
35.	Zarrenstar Hospitality Private Limited	Subsidiary	100.00	No
36.	Genness Hospitality Private Limited	Subsidiary	100.00	No
37.	Qurio Hospitality Private Limited	Subsidiary	100.00	No
38.	Kadisland Hospitality Private Limited	Subsidiary	100.00	No

Sr. No.	Name of the holding/subsidiary/ associate companies/joint ventures (A)	Indicate whether holding/Subsidiary/ Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
39.	Suisland Hospitality Private Limited	Subsidiary	74.00	No
40.	BAHC Pte. Ltd.	Subsidiary	58.65	No
41.	Taj SATS Air Catering Limited	Subsidiary	51.00	Yes
42.	Demeter Specialities Pte. Ltd.	Subsidiary	100.00	No
43.	IH Hospitality GmbH	Subsidiary	100.00	No
44.	Nekta Food Solutions Limited	Subsidiary	51.00	No
45.	Rajscape Hotels Private Limited	Subsidiary	55.00	No
46.	Pride Hospitality Private Limited	Subsidiary	51.00	No
47.	ANK Hotels Private Limited	Subsidiary	51.00	No
48.	Sparsh Infratech Private Limited	Subsidiary	51.01	No

\*Ceased to be a joint venture effective December 19, 2025.

## VI. CSR Details

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

(ii) Turnover: ₹5,379.55 crores

(iii) Net worth: ₹12,766.95 crores

## VII. Transparency and Disclosures Compliance

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

Stakeholder group from whom complaint is received	Grievance redressal mechanism in place (Yes/No)	(If Yes, then provide web-link for grievance redress policy)	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
			Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	<a href="mailto:community.feedback@ihcltata.com">community.feedback@ihcltata.com</a>	0	0	NA	0	0	NA
Investors (other than shareholders)	Yes	<a href="https://ir.ihcltata.com/investorgrievanceredressalpolicy.pdf">https://ir.ihcltata.com/investorgrievanceredressalpolicy.pdf</a>	0	0	NA	0	0	NA
Shareholders	Yes	<a href="https://ir.ihcltata.com/investorgrievanceredressalpolicy.pdf">https://ir.ihcltata.com/investorgrievanceredressalpolicy.pdf</a>	59	0	None	111	0	None
Employees and Workers	Yes	<a href="https://mytaj.tajhotels.com/SitePages/EthicsHelpline.aspx">https://mytaj.tajhotels.com/SitePages/EthicsHelpline.aspx</a>	48	0	None	48	0	None
Customers	Yes	Refer to Principle 9, Essential Indicator 1	0	0	NA	0	0	NA
Value Chain Partners	Yes	<a href="https://www.ihcltata.com/ihcltata/IHCL-SUPPLIER-CODE-OF-CONDUCT.pdf">https://www.ihcltata.com/ihcltata/IHCL-SUPPLIER-CODE-OF-CONDUCT.pdf</a>	0	0	NA	2	0	None
Other: ex-employee and other than above	Yes	Third-party ethics helpline -Refer below	0	0	NA	14	0	None

IHCL also has an independent third-party ethics helpline, Integrity Matters, to provide stakeholders with a confidential and multi-channel platform to report concerns. Concerns may be raised through the following channels:

- **Web:** <https://ihcl.integritymatters.in>
- **Email:** [ihcl@integritymatters.in](mailto:ihcl@integritymatters.in)
- **Post:** IHCL, c/o Integrity Matters, Unit 1211, Centrum IT Park, Plot No. C-3, S.G. Barve Road, Wagle Estate, Thane West, Mumbai – 400 604

• Telephone:

- India: 1800-102-6969
- Germany: (+49) 800-180-1722
- Poland: (+48) 800-088-123
- UK: (+44) 808-304-4704
- USA: (+1) 888-436-0393
- Rest of the World (Paid): (+91) 959-514-6146

Information about the helpline is displayed internally through hotel notice boards and the Company [intranet](#), and is also available externally on the [Company’s website](#). Additionally, the contact details of the Chairman of the Audit Committee and the Company’s Ethics Counsellor are accessible on the intranet.

IHCL has a [Stakeholder Engagement Policy](#) and a [Whistle-Blower Policy](#) which applies to all business operations managed by IHCL and covers all the stakeholders.

**26. Overview of the entity’s material responsible business conduct issues:**

Sr. No.	Material Issue Identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Climate Strategy	Risk	Climate change is identified as a material risk to IHCL’s business due to its potential to adversely impact operations, assets, supply chains and overall financial performance. The Company faces transition risks arising from evolving environmental regulations, shift in customer preferences toward sustainable travel and hospitality, and increasing stakeholder expectations on decarbonisation. In addition, physical risks such as extreme weather events, rising temperatures, water scarcity and resource constraints may disrupt hotel operations, increase maintenance and insurance costs, and affect asset longevity and service continuity.	IHCL has embedded its Climate Strategy within Paathya, its ESG+ framework aligned with the Tata Group’s Project Aalingana. Oversight rests with the ESG Apex Committee, which reviews climate-related priorities, targets and performance. The strategy focuses on accelerating renewable energy adoption (solar, wind) to reduce fossil fuel use and emissions, and on modernising facilities through advanced HVAC systems, energy-efficient lighting and intelligent building solutions. IHCL has also instituted a Business Continuity and Disaster Response Plan to ensure uninterrupted critical operations and safeguard guests and employees during climate-related disruptions.	Negative Implications
		Opportunity	Climate Strategy presents IHCL with a significant opportunity to enhance brand differentiation, operational efficiency and long-term value creation. Guided by the Tata Group’s Project Aalingana, IHCL’s Net Zero ambition centres on scaling renewable energy, improving energy performance and transitioning to low-carbon operations to strengthen cost competitiveness and reinforce its position as a responsible hospitality leader. Continued progress in clean energy adoption, green building certifications such as Leadership in Energy and Environmental Design (LEED) and EarthCheck, electric vehicle (EV) charging infrastructure and reduced reliance on fossil-fuel-based systems support stakeholder confidence, helps capture emerging climate-conscious demand and attracts sustainability-focused investors, thereby underpinning enduring shareholder value.		Positive Implications

Sr. No.	Material Issue Identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2.	Emission and Energy Management	Risk	The Company is exposed to risks arising from rising energy prices, evolving environmental regulations, carbon-related levies and enhanced disclosure requirements. Inefficient energy use or inadequate emission controls may lead to increased operating and capital expenditure, regulatory penalties and compliance burdens. Further, heightened scrutiny from investors, rating agencies and environmentally conscious guests may adversely affect brand perception and market competitiveness if performance does not align with emerging sustainability expectations.	IHCL has implemented a range of energy optimisation and emission reduction initiatives across its portfolio, including solar hot water systems, heat pumps and waste heat recovery units to improve efficiency and reduce reliance on conventional energy sources. Properties have also transitioned to LED lighting, energy-efficient laundry systems and upgraded to modern, high-efficiency air conditioning infrastructure.	Negative Implications
3.	Waste Stewardship	Opportunity	Waste stewardship represents a strategic opportunity for IHCL to enhance operational efficiency, reduce environmental impact and reinforce its positioning as a responsible hospitality leader. By integrating circular economy principles and pursuing Zero Waste to Landfill (ZWTL) commitments across its portfolio, the Company seeks to minimise landfill dependency, optimise waste-related costs and improve resource utilisation.  Key initiatives include the introduction of in-house glass water bottling to phase out single-use plastic bottles, the transition of bathroom amenities and key cards to biodegradable materials, and the installation of organic waste composting and biogas systems at selected hotels, with planned scale-up across the portfolio. Waste segregation at source is implemented across properties, with recyclable streams channelled to authorised vendors.		Positive Implications
4.	Food Safety and Quality	Opportunity	IHCL leverages its strong food safety and quality framework to strengthen guest confidence, protect brand equity and enhance long-term customer loyalty. Structured safety protocols, trained culinary and operational teams, regular internal audits and strict FSSAI compliance ensure consistently high hygiene and quality standards across properties. Positioning food safety as a core service element safeguards guest well-being and reinforces IHCL's competitive positioning and revenue resilience.		Positive Implications
5.	Talent Management and Retention	Risk	Given the service-intensive nature of hospitality, talent management and retention is a material area for IHCL. Inability to attract, develop and retain skilled professionals, particularly in specialised roles such as chefs, concierge and senior operational leaders, can affect service quality, operational efficiency, guest experience and brand standards. High attrition or limited leadership pipeline development may also disrupt business continuity and growth plans.	IHCL adopts a structured talent strategy focused on attracting skilled professionals, enabling career progression and building internal leadership capability. The Company offers competitive remuneration, clear development pathways and a strong learning and performance culture. Initiatives such as the Leadership Assessment and Development Centre (LADC), the Talent Identification and Development Initiative (TIDI) and formal succession planning help identify and develop future leaders across properties, strengthening the leadership pipeline.	Negative Implications

Sr. No.	Material Issue Identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
		Opportunity	Effective talent management supports IHCL's brand equity and service quality by ensuring a skilled, engaged workforce that delivers consistent guest experiences and reinforces customer loyalty. Strategic workforce planning and retention efforts help preserve institutional knowledge and optimise hiring and training costs. The SuccessFactors platform enhances visibility across the employee lifecycle and improves access to learning via the Learning Management System (LMS). IHCL also emphasises employee well-being and a supportive work environment through its employee value proposition, <i>myIHCL</i> , anchored in the pillars of Careers, Community, Care and Purpose, to strengthen engagement and sense of belonging.		Positive Implications
6.	Guest Experience	Opportunity	IHCL views guest experience as a strategic lever to strengthen competitive differentiation and deepen customer loyalty. By prioritising exceptional service and personalised engagement, the Company drives repeat patronage. This is supported by advanced digital platforms such as the AI-enabled IHCL Response Assistant (IRA), the omnichannel engagement platform I-DOCS and the I-ZEST interface. These solutions, combined with locally rooted service anchored in "Tajness", enable seamless communication, operational efficiency and curated experiences across properties. This integrated approach enhances guest satisfaction, brand affinity and long-term revenue growth.		Positive Implications
7.	Supply Chain Management	Opportunity	IHCL's procurement and logistics processes, supported by a nationwide supplier network, help ensure consistent quality, cost and service standards across its hotels. Given the sector's reliance on multiple vendors and service providers, any supply chain disruption can affect operations, service delivery and guest experience, making supplier management and resilience-building critical. The Company's Sustainable Supply Chain and Responsible Sourcing Policy embeds environmental, social and ethical considerations into supplier selection, evaluation and engagement. Through structured risk assessments, preference for sustainability-aligned partners, collaborative performance improvement and ongoing monitoring, IHCL promotes a transparent, resilient supply ecosystem that supports seamless operations, aligns with its sustainability commitments and strengthens stakeholder trust and long-term value creation.		Positive Implications

## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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	Yes
c. Web Link of the Policies, if available	<i>Refer to Table 1</i>								
2. Whether the entity has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
<p>4. Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.</p>	<p><b>Alignment with Global Standards</b></p> <p>IHCL recognises the importance of aligning its operations with globally accepted management standards and frameworks. This includes:</p> <ul style="list-style-type: none"> <li>• ISO certifications</li> <li>• SA 8000 standards</li> <li>• Fairtrade certification</li> <li>• Food safety related certifications and standards (as applicable to hotel operations)</li> <li>• Sustainability and green building certifications - EarthCheck Certification, U.S. Green Building Council (USGBC) LEED Certification, EDGE (Excellence in Design for Greater Efficiencies), Hotel Sustainability Basics framework by World Travel &amp; Tourism Council (WTTC)</li> <li>• Global Reporting Initiative (GRI)</li> <li>• United Nations Sustainable Development Goals (UN SDGs)</li> </ul> <p><b>Information Security and Data Protection</b></p> <p>To ensure the security and resilience of its business operations, IHCL has implemented robust and comprehensive Information Technology (IT) policies and procedures. These include:</p> <ul style="list-style-type: none"> <li>• Certification to ISO 27001 for information security management</li> <li>• Compliance with the General Data Protection Regulation (GDPR)</li> <li>• Adherence to Payment Card Industry (PCI) requirements</li> <li>• Other relevant data protection and cybersecurity safeguards</li> </ul> <p>Safeguarding business continuity and protecting data security remain key priorities for the Company.</p>								
	<p>5. Specific commitments, goals and targets set by the entity with defined timelines, if any.</p>	<p>IHCL's comprehensive ESG+ framework, Paathya, serves as the Company's blueprint for sustainable and responsible hospitality. Paathya is based on the six strategic pillars that drive the Company's long-term sustainability vision:</p> <ul style="list-style-type: none"> <li>• Environmental Stewardship</li> <li>• Social Responsibility</li> <li>• Excellence in Governance</li> <li>• Preserving Heritage</li> <li>• Partner Transformation</li> <li>• Sustainable Growth</li> </ul> <p>In line with its commitment to sustainable excellence, IHCL has established measurable, time-bound targets under each of the six pillars of the Paathya ESG+ framework.</p> <p>Under Environmental Stewardship, by 2030, IHCL aims to have:</p> <ul style="list-style-type: none"> <li>• 50% of all electricity will be consumed from renewable sources</li> <li>• Recycle 100% of wastewater</li> <li>• Eliminate single-use plastic beyond the list of 10 mandated items</li> <li>• 100% of the eligible hotels will be sustainability certified</li> <li>• 100% Business Meetings and Conferences to Go Green</li> </ul> <p>Under Social Responsibility, by 2030, IHCL aims to have:</p> <ul style="list-style-type: none"> <li>• 1,00,000+ youth to be skilled</li> <li>• For every employee, 12 hours of volunteering will be contributed annually</li> </ul> <p>Under Partner Transformation, by 2030, IHCL aims to have:</p> <ul style="list-style-type: none"> <li>• &gt;90% compliance of Tier-1 suppliers with the Supplier Code of Conduct</li> <li>• &gt;50% of raw materials sourced domestically</li> </ul> <p>Under Preservation of Heritage and Brand, IHCL aims to have:</p> <ul style="list-style-type: none"> <li>• 100% adoption of 50 Intangible Cultural Heritage Projects with UNESCO</li> </ul> <p>Under Prudent Corporate Governance, by 2030, IHCL aims to have:</p> <ul style="list-style-type: none"> <li>• 25% Women Representation in Board</li> <li>• 100% Board Level Committee Chair by Independent Directors</li> <li>• 3 Sustainability/ESG experts as Board Members</li> </ul>							



Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	<p>Equally, our growth agenda is deeply rooted in social impact. Through a network of over 83 skilling centres, IHCL supports youth from underserved communities and aspirational districts including locations such as Uri, Boniyar &amp; Kupwara (Kashmir), Gaya (Bihar) and Ekta Nagar (Gujarat), creating sustainable livelihoods and meaningful employment opportunities. We remain committed to supporting the education of the girl child, enabling women entrepreneurs, and building pathways for economic participation among communities that have traditionally had limited access to opportunity.</p> <p>Within the organisation, our employees are central to delivering both business excellence and sustainability outcomes. We are focused on creating the right opportunities for our talent through meaningful careers, continuous learning and leadership development, while prioritising inclusion, well-being, safety and a culture of care.</p> <p>As we move towards 2030, IHCL aims to deliver industry-leading performance while creating enduring value for people, communities and the planet.</p>								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies)	Mr. Puneet Chhatwal (DIN: 07624616) Designation: Managing Director & Chief Executive Officer								
9. Does the entity have a specified Committee of the Board/Director responsible for decision-making on sustainability related issues? (Yes/No). If yes, provide details	Yes. The Corporate Social Responsibility and Sustainability (ESG) Committee of the Board of Directors is responsible for decision-making on sustainability-related matters. The Committee comprises Mr. Venkataramanan Anantharaman, Mr. Puneet Chhatwal, Ms. Hema Ravichandar, and Mr. Nasser Munjee.								
10. Details of Review of NGRBCs by the Company:									
	Indicate whether review was undertaken by Director/ Committee of the Board/Any other Committee								
	Frequency (Annually/Half yearly/Quarterly/Any other – please specify)								
Subject for Review	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Y	Y	Y	Y	Y	Y	Y	Y	Y
Performance against above policies and follow up action	Yes, on a regular basis								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Yes, on a regular basis								
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:									
	Yes. IHCL undergoes independent assessments and evaluations of the implementation and effectiveness of its policies through recognised external frameworks and certifications.								
	Under the Tata Business Excellence Model (TBEM), as well as external assessments such as the Council for Fair Business Practices – Jamnalal Bajaj Award and the CII Industrial Innovation Award, IHCL is subject to periodic independent evaluations of its key policies and their deployment. These assessments validate the effectiveness of the Company’s governance, operational, and sustainability practices.								
	IHCL is also EarthCheck certified, which entails independent verification of compliance with environmental and social standards by accredited auditors. Additionally, the Company’s Occupational Health and Safety Management System policies and practices are periodically reviewed and certified by an external agency.								
12. If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated:									
	Not applicable								

**Table 1:**

BRSR Principle	Policy Name
Principle 1: Business ethics, transparency, and accountability	<a href="#">Data Retention Policy</a>
	<a href="#">Tata Code of Conduct</a>
	<a href="#">IHCL Sustainability (ESG) Policy</a>
	<a href="#">Policy on Board Diversity &amp; Director Attributes</a>
	<a href="#">Anti-Bribery and Anti-Corruption Policy</a>
	<a href="#">Code of Corporate Disclosure Practices</a>
	<a href="#">Code of Conduct for Non-Executive Directors</a>
	<a href="#">Remuneration Policy for Directors, Key Managerial Personnel and Other Employees</a>
	<a href="#">Policy on Related Party Transactions</a>
	<a href="#">Policy on Materiality of Events and Disclosures</a>
	<a href="#">Policy for determining Material Subsidiaries</a>

BRSR Principle	Policy Name
Principle 2: Product responsibility and sustainability	<a href="#">IHCL Sustainability (ESG) Policy</a>
Principle 3: Employee well-being	<a href="#">Whistle Blower Policy</a> <a href="#">IHCL Sustainability (ESG) Policy</a>
Principle 4: Stakeholder engagement and inclusiveness	<a href="#">CSR Policy</a> <a href="#">IHCL Sustainability (ESG) Policy</a> <a href="#">Stakeholder Engagement Policy</a> <a href="#">Investor Grievance Redressal Policy</a>
Principle 5: Human rights	<a href="#">Whistle Blower Policy</a> <a href="#">Prevention of Sexual Harassment Policy (POSH)</a> <a href="#">IHCL Sustainability (ESG) Policy</a> <a href="#">Equal Opportunity Policy</a> <a href="#">Human Rights Policy</a> <a href="#">Remuneration Policy for Directors, Key Managerial Personnel and Other Employees</a>
Principle 6: Environment	<a href="#">IHCL Sustainability (ESG) Policy</a> <a href="#">Environmental Policy</a>
Principle 7: Public advocacy	<a href="#">Public Advocacy Policy</a>
Principle 8: Inclusive growth and equitable development	<a href="#">Sustainable Procurement Policy</a> <a href="#">CSR Policy</a> <a href="#">IHCL Sustainability (ESG) Policy</a>
Principle 9: Consumer welfare	<a href="#">Cyber Consolidated Policies</a> <a href="#">IHCL Sustainability (ESG) Policy</a>

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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



IHCL integrates the highest ethical standards and sustainability principles throughout its operations, guided by the Tata Code of Conduct. This framework ensures stakeholder accountability while upholding Tata values across all business functions and maintaining compliance with national and global regulatory standards.

### ESSENTIAL INDICATORS

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
Board of Directors	9	Legal Milestones, New Business Marketing Campaigns, Sustainability, Accelerating Inbound Tourism: Leveraging India's Soft Power, Cyber Security and Digitalisation Journey, Labour Codes, Brand Custodianship - Traditional Business, and Regulatory Updates.	83
Key Managerial Personnel	9		100
Employees other than BoD and KMPs	288	Ethics, Policies, Tata Code of Conduct (TCOC), Prevention of Sexual Harassment Policy (POSH), and Human Rights	77
Workers	309		66

**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:**

Monetary					
Type	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (in ₹)	Brief of the case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	Principle 1	Employees' Provident Fund Organisation (Employees' Pension Scheme)	50,405	Delay in deposit on account of PAN linking errors	No
Penalty/Fine	Principle 1	GST Authority, Chennai	39,470	Demand for excess availment of ITC	No
Penalty/Fine	Principle 1	Superintendent of Customs, Bengaluru	1,65,776	Incorrect classification of material in Bill of Entry (BOE)	No
Settlement	-	-	-	-	-
Compounding fee	-	-	-	-	-

Non-Monetary				
Type	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Brief of the case	Has an appeal been preferred? (Yes/No)
Imprisonment			0	
Punishment			0	

**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:**

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, IHCL has a comprehensive [Anti-Bribery and Anti-Corruption \(ABAC\) Policy](#). It is applicable to the Company and all activities undertaken for or by the Company directly or indirectly. The policy emphasises the commitment of the Company to establish and enforce effective measures to prevent, deter, identify, and address bribery and corruption. The policy affirms zero tolerance towards bribery and corruption in any form and aligns with the [Tata Code of Conduct](#). The policy encompasses key provisions such as guidelines on gifts, hospitality and entertainment, due diligence requirements for third-party engagements, protocols for government interactions, restrictions on political contributions, mandatory record-keeping and internal controls, whistleblower mechanism for reporting concerns, regular training and awareness programmes, and clear penalties for violations. The policy is governed by the Audit and Compliance Committee/Board of Directors with oversight, and a designated Compliance Officer is responsible for its implementation, monitoring, and ensuring adherence across the Company.

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

Case Details	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

Particulars	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NA

**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:**

Category	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	57	49

**9. Open-ness of business**

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

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
<b>Concentration of Purchases*</b>	a. Purchases from trading houses as % of total purchases	0	0
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0	0
<b>Concentration of Sales</b>	a. Sales to dealers/distributors as % of total sales	NA	NA
	b. Number of dealers/distributors to whom sales are made	NA	NA
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	NA	NA
<b>Share of RPTs in</b>	a. Purchases (Purchases with related parties/Total Purchases)	8%	9%
	b. Sales (Sales to related parties/Total Sales)	5%	6%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	93%	96%
	d. Investments (Investments in related parties/Total Investments made)	79%	89%

\*Concentration of Purchases: The consideration of this parameter is with respect to import/procurement of goods and materials through trading house. IHCL has not imported any goods/materials/services directly through any trading house, hence the value reported is mentioned as Nil.

## 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 held	Percentage of value chain partners covered (by value of business done with such partners) under the awareness programmes
10 Awareness programmes conducted covering 448 Vendors across 21 hotels in multiple cities	<ul style="list-style-type: none"> <li>ESG</li> <li>BRSR</li> <li>Supplier Code</li> <li>Hygiene and Hazard Analysis Critical Control Points (HACCP)</li> </ul>	3*

\*The percentage reported for the current year reflects coverage assessed on a standalone basis.

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

Yes. IHCL is committed to preventing and managing conflicts of interest to ensure integrity, transparency, and responsible governance at the Board as well as organisation level.

At the core of this thought process is the [Tata Code of Conduct](#) which is applicable to all Directors and employees of the Company. Adherence to Conflict of Interest requirements is anchored in the core principles of the [Tata Code of Conduct](#), namely:

- Acting with professionalism, honesty, and integrity, and conforming to the highest moral and ethical standards; and
- Ensuring that conduct is fair, transparent, and perceived as such by third parties.

The Tata Code of Conduct specifically requires that directors and employees avoid situations where their personal interests could affect their professional judgement or influence business decisions, ensuring ethical and transparent conduct. It contains a dedicated section on conflicts of interest, which reinforces the expectation that such situations are identified, disclosed, and appropriately managed.

Board members and employees annually confirm adherence to the Tata Code of Conduct. Additionally, Directors regularly provide disclosures of their directorships and interests in other entities.

**Conflict of Interest Guidelines:** In line with the underlying principles of the Tata Code of Conduct, IHCL has also adopted Conflict of Interest Guidelines applicable to all employees, associates, contractors, consultants, and Directors of the Company. The guidelines promote objectivity, independence of judgement, and accountability in Board and Committee proceedings. These guidelines require timely disclosure of any actual, potential, or perceived conflicts of interest and mandate recusal from discussions or decision-making where such conflicts may arise.

**Policy on Related Party Transactions:** IHCL has a comprehensive Policy on Related Party Transactions, adopted in compliance with the Companies Act, 2013 and the SEBI regulations. The policy outlines robust procedures for identifying, reviewing, approving, and reporting related party transactions involving directors, key managerial personnel, or their relatives. It establishes clear safeguards to prevent conflicts of interest and ensures appropriate disclosures and transparency.

Together, these policies and guidelines ensure a structured and transparent mechanism for identifying, disclosing, and managing conflicts of interest at the Board level.

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



At IHCL, we are committed to delivering the highest standards of service while managing our impacts responsibly across the value chain. We ensure that our service excellence is supported by sustainable sourcing, resource-efficient operations, and environmentally conscious practices. We continue to strengthen sustainable procurement, waste management, and circularity initiatives, while enhancing operational efficiency and guest experience. Through these efforts, we aim to minimise environmental and social impacts and promote responsible consumption across our operations.

**ESSENTIAL INDICATORS**

- 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.**

Particulars	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D*	NIL	NIL	NA
Capex	8	10	Energy-efficient equipment, bottling plants, Piped Natural Gas (PNG) fuelled laundry, LED lights etc.

\*IHCL operates in the hospitality sector, where formal R&D investments are limited. However, IHCL continues to invest in capital expenditure initiatives aimed at improving environmental and social performance across its properties.

- Does the entity have procedures in place for sustainable sourcing?**

Yes. IHCL has established procedures for sustainable sourcing through its [Sustainable Procurement Policy](#). The policy aims to integrate environmental, social and governance considerations into procurement decisions. All suppliers are encouraged to fully comply with the Supplier Code of Conduct.

Through this comprehensive Policy on Sustainable Supply Chain and Responsible Sourcing, IHCL seeks to establish a supply chain characterised by transparency, sustainability, and ethical responsibility. By identifying and mitigating risks, selecting responsible suppliers, collaborating for improvement, and maintaining rigorous monitoring and reporting processes, we aim to set a high standard for sustainability in our industry. Our commitment to a sustainable supply chain not only benefits our operations but also contributes to a more responsible and ethical global supply network.

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

Unit of reporting (i.e., by Quantity or by Value – please specify)	Total value of Inputs sourced (in ₹ million)	Value of Inputs that were sourced sustainably (in ₹ million)	Percentage of inputs that were sourced sustainably
Value	28,150	11,420	41

**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**

<b>Plastics (including packaging)</b>	As a hospitality service Company, IHCL assumes responsibility for managing operational waste in a safe, compliant and environmentally responsible manner, with structured systems embedded across its portfolio.
<b>E-waste</b>	
<b>Hazardous waste</b>	
<b>Other Waste</b>	<p>Following are the steps taken to handle waste at IHCL:</p> <ul style="list-style-type: none"> <li>Waste is segregated at source across all properties, with distinct streams monitored and channelled exclusively to authorised recyclers and disposal agencies.</li> <li>Organic waste is processed through in-house composters, biogas systems and organic waste converters, reducing external landfill burden and enabling on-site resource recovery at 26 hotels. The Company is progressively scaling these systems across its portfolio.</li> <li>IHCL has also undertaken decisive measures to reduce plastic waste, including replacing plastic amenities and packaging with wood- and paper-based alternatives, transitioning to biodegradable and compostable materials, and phasing out plastic key cards in favour of wooden alternatives by FY 2026-27. In-house water bottling plants are being deployed to eliminate single-use plastic bottles across hotels.</li> <li>Electronic and hazardous waste streams are managed through structured engagement with authorised recyclers, ensuring regulatory compliance and safe disposal.</li> </ul> <p>Through these integrated measures, IHCL is embedding circular economy principles into its operations and driving sustained waste reduction across its value chain with an aim to achieve Zero Waste to Landfill certification by 2030.</p>

**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.**

Not applicable, as IHCL provides accommodation and food services.

**LEADERSHIP INDICATORS**

**1. Has the entity conducted Life Cycle Perspective/Assessment (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details.**

IHCL has not conducted a formal Life Cycle Assessment (LCA) of its services. However, IHCL remains committed to strengthening its sustainability practices and will continue to evaluate the relevance and feasibility of conducting LCAs in the future.

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

Not applicable

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

This is reported as Nil, as no recycled or reused input materials were used during the reporting period.

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

Particulars	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)						
E-waste						
Hazardous waste						
Other waste						

Not applicable, as IHCL provides accommodation and food services.

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

Not applicable, as IHCL provides accommodation and food services.

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



At IHCL, our people remain central to our growth and long-term success. We are committed to providing a safe, inclusive, and supportive workplace that promotes the well-being, safety, and professional development of employees and workers across our operations and value chain. IHCL's practices extend to employees, contractual workforce, suppliers' workers, and aligned business partners, as applicable. The Company also invests in employee upskilling and fosters a supportive ecosystem for career progression.

## ESSENTIAL INDICATORS

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

Category	% of employees covered by										
	Total (A)	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)
<b>Permanent Employees</b>											
Male	2,094	2,094	100	2,094	100	NA	NA	2,094	100	2,094	100
Female	814	814	100	814	100	814	100	NA	NA	814	100
<b>Total</b>	<b>2,908</b>	<b>2,908</b>	<b>100</b>	<b>2,908</b>	<b>100</b>	<b>814</b>	<b>100</b>	<b>2,094</b>	<b>100</b>	<b>2,908</b>	<b>100</b>
<b>Other than Permanent Employees</b>											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Category	% of Workers covered by										
	Total (A)	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)
<b>Permanent Workers</b>											
Male	2,738	2,738	100	2,738	100	NA	NA	2,738	100	2,738	100
Female	424	424	100	424	100	424	100	NA	NA	424	100
<b>Total</b>	<b>3,162</b>	<b>3,162</b>	<b>100</b>	<b>3,162</b>	<b>100</b>	<b>424</b>	<b>100</b>	<b>2,738</b>	<b>100</b>	<b>3,162</b>	<b>100</b>
<b>Other than Permanent Workers</b>											
Male	1,255	1,255	100	1,255	100	NA	NA	1,255	100	1,255	100
Female	570	570	100	570	100	570	100	NA	NA	570	100
<b>Total</b>	<b>1,825</b>	<b>1,825</b>	<b>100</b>	<b>1,825</b>	<b>100</b>	<b>570</b>	<b>100</b>	<b>1,255</b>	<b>100</b>	<b>1,825</b>	<b>100</b>

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

Particulars	FY 2025-26	FY 2024-25
	(Current Financial Year)	(Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the company	0.70%	0.66%

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

Benefits	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers <sup>^</sup>	Deducted and deposited with the authority (Yes/No/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers <sup>^</sup>	Deducted and deposited with the authority (Yes/No/NA)
PF	100	100	Y	100	100	Y
Gratuity	100	100	Y	100	100	Y
ESI*	100	100	Y	100	100	Y
Others – please specify	-	-	-	-	-	-

\*The ESI coverage percentage includes only those employees and workers who are covered or entitled under the ESI Act.

**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, IHCL’s premises and offices are designed to be accessible to persons with disabilities in line with the provisions of the Rights of Persons with Disabilities Act, 2016. Key areas, including workspaces, restrooms and common facilities, are equipped to enable ease of access and independent use. Accessibility considerations are integrated into both new developments and upgrades to existing infrastructure, supporting inclusive design across locations.

Beyond physical accessibility, IHCL actively promotes an inclusive workplace culture through its Diversity, Equity and Inclusion (DE&I) initiatives. In partnership with the Tata Group, the Company has implemented organisation-wide sensitisation programmes aimed at addressing conscious and unconscious biases. Initiatives such as the “Walk in My Shoes” theatre-based programme for managers, along with simulation exercises conducted across hotels, help build awareness and strengthen employees’ ability to create an inclusive work environment.

Additionally, IHCL encourages a buddy–mentor culture to support the integration and development of persons with disabilities (PwD) associates. This is further strengthened through the ABLE framework comprising Attract & Recruit, Belonging, Learning, and Empowerment which provides a structured approach to supporting PwD employees across their employment lifecycle. A majority of the workforce has also received training in basic sign language. IHCL’s efforts towards advancing inclusive practices across its properties have also received recognition from state authorities, with select properties being acknowledged for their contributions towards promoting accessibility and inclusive workplace practices.

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

Yes, IHCL has a comprehensive [equal employment opportunity policy](#). The policy strictly prohibits any form of discrimination, harassment, or unfavourable treatment towards employees or job applicants based on age, colour, disability, origin, religion, race, gender, family or marital status, gender re-assignment, sexual orientation, pregnancy, or maternity status. IHCL maintains a zero-tolerance policy against bullying or intimidation of any kind.

The Company’s commitment to diversity and inclusion is further strengthened through its HER (Hiring, Environment, Retention) framework. Under this framework, IHCL ensures non-discriminatory hiring practices, fosters an inclusive and respectful work environment, and focuses on retaining talent through continuous growth and development.

The policy applies to all practices, terms and conditions of employment, including but not limited to: recruitment and hiring; position upgrade; promotion; transfer; on-the-job training programmes; other training opportunities; wage and salary administration; employee benefits; maternity benefits; layoff or termination; and application of service, seniority, and retirement policies for all employees.

Specifically for people with disabilities, the policy ensures that no employee shall face reduction in rank upon acquiring a disability during service. IHCL is committed to reskilling such employees for positions at the same or higher designation if they are unable to perform current duties due to disability. The policy emphasises creating a harmonious working environment where all employees are treated with dignity and respect.

IHCL also implements affirmative action policies and positive measures to improve workforce diversity at all levels, aligned with the Company’s business goals and the Tata Code of Conduct.

**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 in (%)	Retention rate in (%)	Return to Work rate in (%)	Retention rate in (%)
Male	100	100	100	100
Female	100	100	100	100
<b>Total</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>

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

Particulars	Yes/No	If yes, then give details of the mechanism in brief
Permanent Employees	Yes	IHCL has established multiple mechanisms to receive and address grievances in a structured and transparent manner. The Company has partnered with an independent third-party ethics service provider that receives grievances through telephone, email, web portal, and physical mail. All concerns received are duly reviewed and appropriate actions are undertaken.
Other than Permanent Employees	Yes	
Permanent Workers	Yes	IHCL has implemented a Whistleblower Policy that provides multiple reporting channels ( <i>detailed in General Disclosure, Question 25</i> ). This Policy is applicable to all IHCL Personnel including permanent and temporary employees, consultants, contractors, trainees, interns, workers, and agents. Additionally, external stakeholders, including individuals or entities which are part of the value chain, customers/clients, and the community can raise concerns through this mechanism.  Employees may report concerns directly to their reporting manager, HR department, Chief Ethics Counsellor, or Ethics Counsellor. Drop boxes are also available at various locations for submitting concerns anonymously.  The process for addressing Protected Disclosures includes a preliminary enquiry, investigation, and appropriate action, and is managed by the Chief Ethics Counsellor/Ethics Committee, with oversight by the Audit and Compliance Committee. Preliminary enquiry or investigation of Protected Disclosures concerning the Chief Ethics Counsellor or IHCL personnel at the level of Vice President and above is supervised by the Chairman of the Audit and Compliance Committee.  The mechanism ensures strict confidentiality, data privacy, and protection from retaliation for those reporting concerns in good faith.
Other than Permanent Workers	Yes	

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total employees/workers in respective category (A)	No. of employees/workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/workers in respective category (C)	No. of employees/workers in respective category, who are part of association(s) or Union (D)	% (D/C)
<b>Total Permanent Employees</b>						
Male	2,094	0	0	2,039	0	0
Female	814	0	0	762	0	0
<b>Total</b>	<b>2,908</b>	<b>0</b>	<b>0</b>	<b>2,801</b>	<b>0</b>	<b>0</b>
<b>Total Permanent Workers</b>						
Male	2,738	2,233	82	2,739	2,233	82
Female	424	283	67	411	278	68
<b>Total</b>	<b>3,162</b>	<b>2,516</b>	<b>80</b>	<b>3,150</b>	<b>2,511</b>	<b>80</b>

**8. Details of training given to employees and workers:**

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Employees</b>										
Male	2,094	1,524	73	1,781	85	2,039	1,899	93	1,635	80
Female	814	451	55	570	70	762	502	66	529	69
<b>Total</b>	<b>2,908</b>	<b>1,975</b>	<b>68</b>	<b>2,351</b>	<b>81</b>	<b>2,801</b>	<b>2,401</b>	<b>86</b>	<b>2,164</b>	<b>77</b>
<b>Workers</b>										
Male	2,738	1,767	65	2,216	81	2,739	1,699	62	2,097	77
Female	424	243	57	300	71	411	187	46	310	75
<b>Total</b>	<b>3,162</b>	<b>2,010</b>	<b>64</b>	<b>2,516</b>	<b>80</b>	<b>3,150</b>	<b>1,886</b>	<b>60</b>	<b>2,407</b>	<b>76</b>

## 9. Details of performance and career development reviews of employees and workers:

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
<b>Employees</b>						
Male	2,094	1,997	95	2,039	1,960	96
Female	814	753	93	762	687	90
<b>Total</b>	<b>2,908</b>	<b>2,750</b>	<b>95</b>	<b>2,801</b>	<b>2,647</b>	<b>95</b>
<b>Workers</b>						
Male	2,738	2,734	100	2,739	2,541	93
Female	424	422	100	411	402	98
<b>Total</b>	<b>3,162</b>	<b>3,156</b>	<b>100</b>	<b>3,150</b>	<b>2,943</b>	<b>93</b>

**Note:** Performance and career development reviews have been conducted during FY 2025-26 for all eligible employees and workers.

## 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 of such a system?*

IHCL has a mature process for Health and Safety assessment under the routine Fire and Life Safety (FLS) Audit process, and it covers all the Employees and All Hotels under different IHCL Brands.

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

#### Routine Risk Assessment Processes

- **Regular Safety Audits and Inspections:** IHCL conducts periodic safety audits and inspections across all properties. These audits are designed to identify existing hazards and potential risks in the daily operations of the hotels. The audits cover various aspects including fire safety, electrical installations, kitchen operations, and guest areas.
- **Employee Reporting Mechanisms:** Employees are encouraged to report hazards immediately using an incident reporting system. This proactive engagement helps in early identification of routine risks that may arise during daily operations.

#### Non-Routine Risk Assessment Processes

- **Dynamic Safety Risk Assessments:** In response to specific incidents or external changes, such as construction activities or the introduction of new equipment, IHCL conducts dynamic safety risk assessments. These assessments involve revisiting and analysing the potential impacts of the new variables on existing safety protocols (change management).
- **Comprehensive Pre-Construction Risk Analysis:** Before the commencement of any new construction or major renovation projects, a thorough risk analysis is conducted. This analysis focuses on identifying potential hazards associated with new construction activities, including high-risk tasks and environmental impacts. It helps in planning safety measures and emergency responses tailored to the specific risks identified.
- **Incident Analysis and Investigation:** Any accidents or safety incidents are followed by a detailed incident analysis to determine the root causes. These investigations help in understanding non-routine hazards and in developing corrective measures to prevent recurrence.

#### Ongoing Improvements and Feedback Integration

- **Feedback Mechanisms:** Feedback from employees and safety audits are continuously analysed to update risk assessment methodologies. This integration ensures that both routine and non-routine processes are refined over time to enhance safety outcomes.
- **Best Practice Sharing:** Learnings from both routine and non-routine assessments are shared across the Company through periodic Security and Safety (S&S) updates and inter-hotel safety forums. This practice helps in standardising safety measures and improving risk assessments across all properties.

**c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/No)**

Yes, all sites have an established and structured Yellow Card process that enables workers to report work-related hazards and potential risks in a timely manner. Under this process, identified hazards are validated, assigned to a mitigation owner, and reviewed for approval. Upon approval, root cause analysis and risk identification are conducted, followed by implementation of corrective and mitigation actions. The process ensures systematic tracking, resolution, and closure of reported hazards, thereby empowering workers to proactively report risks and support preventive action.

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

Yes, all sites have access to medical and healthcare services for non-work-related needs, either on-site or through partnerships with trusted healthcare providers in the vicinity. Furthermore, employees receive training for on-site medical emergency response.

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

Safety Incidents/Numbers	Category	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)*
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	1.41	0.90
	Workers	5.35	3.52
Total recordable work-related injuries	Employees	12	34
	Workers	129	53
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

\*The comparatives for Financial Year (FY) 2024-25 have been restated following a methodology revision in FY 2025-26 to align Total Recordable Cases (TRC) and Lost Time Injury Frequency Rate (LTIFR) calculations with standard definitions and updated workforce categorization pursuant to the applicability of Labour Codes on 21 November 2025. Further, the categorization of employees and workers affected by high-consequence incidents are in line with BRSR reporting guidelines.

**12. Describe the measures taken by the entity to ensure a safe and healthy workplace.**

**Safety Policy and Management**

- **Integrated Safety and Security Policy:** IHCL has developed and continuously updates a comprehensive Safety and Security Policy that aligns with the Tata Group's overarching guidelines. This policy mandates biannual safety training for all employees and regular safety audits, led by an Executive Committee that ensures cross-functional input.
- **Tiered Safety Structure:** A structured Safety Committee, including management representatives and S&S professionals, meets periodically to review policy effectiveness and integrate latest safety trends and technologies.
- **Strategic Safety in Design and Operations:** The Safety and Security Head plays a crucial role in incorporating advanced safety features in the architectural design of new hotels and renovation projects, ensuring compliance with both national safety standards and international best practices.

**Safety Protocols and Risk Management**

- **Proactive Hazard Reporting and Review:** Implementation of a digital incident reporting system that allows real-time hazard notifications accessible directly by the hotel's General Manager and Safety Council, ensuring swift action.
- **Dynamic Safety Risk Assessments:** Continuous risk assessment processes are in place, with monthly safety evaluations and additional checks triggered by specific incidents or external changes in the operational environment.
- **Comprehensive Pre-Construction Risk Analysis:** Before any new construction, detailed risk analyses are conducted focusing on structural safety, fire hazards, and environmental impacts, with findings directly influencing project planning and execution.

- **Rigorous On-Site Safety Management:** Dedicated safety managers are stationed for all high-risk activities, particularly during construction and major renovations, employing standardised safety equipment and enforcing strict compliance protocols.
- **Progressive Consequence Framework:** A tiered disciplinary system for safety violations that scales penalties based on the severity and frequency of infractions, coupled with remedial training to prevent recurrence.

**Physical Security Measures**

- **Enhanced Surveillance and Access Control:** Installation of AI-powered surveillance cameras and biometric access systems across all properties to monitor and control site access dynamically.
- **Emergency Response Systems:** Comprehensive network of emergency alarms and communication devices, complete with routine drills coordinated with local emergency services to ensure readiness.

**Employee Training and Wellness**

- **Comprehensive Safety Training Programmes:** Mandatory periodic training sessions on updated fire safety protocols, modern emergency procedures, and workplace safety simulations.
- **Health and Wellness Initiatives:** Establishment of an in-house well-being initiative (called Well-Weing) that targets employee health, offering regular health check-ups, psychological counselling, and lifestyle coaching.

**Compliance and Continuous Improvement**

- **Adherence to Regulations:** Strict adherence to updated national and international safety regulations, with compliance ensured through regular reviews by S&S professionals.
- **Enforcement of Internal Safety Policies:** Dynamic updating of internal safety policies to reflect new regulations and findings from recent audits, ensuring all practices are current and effective.
- **Active Feedback Mechanisms:** Deployment of a Company-wide digital feedback platform to gather and analyse employee suggestions on safety improvements.
- **Innovation in Safety Practices:** Going forward, integration of Internet of Things (IoT) sensors to monitor environmental conditions and AI analytics for predictive hazard identification and mitigation strategies are proposed.

**Special Initiatives and Cultural Drives**

- **Specialised Safety Initiatives:** Launch of targeted safety campaigns such as Fire Safety Month, Road Safety Workshops, Contractor Safety Trainings, and Electrical Safety Audits.
- **Successful Safety Focus Initiative:** A concerted safety campaign through intensified monitoring and staff engagement helped achieve reduction in reported injuries in the third and fourth quarters.
- **Culture and Awareness Drives:** Ongoing internal campaigns, such as periodic safety newsletters and interactive safety awareness workshops, to foster a proactive safety culture within IHCL.

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

Type	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	29	0	NA	26	0	NA
Health & Safety	0	0	NA	0	0	NA

**14. Assessments for the year:**

Type	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100
Working Conditions	100

**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.**

During the reporting period, all safety-related incidents were thoroughly investigated, with corrective actions implemented to address root causes and strengthen safety practices, processes, and training. IHCL follows a structured, step-by-step approach to incident management:

- **Immediate Response:** Upon any incident, the priority is swift containment — through evacuation, first aid, or shutting down affected systems — to prevent further harm.
- **Investigation:** A thorough root cause analysis is conducted, involving witness interviews, site examination, and review of surveillance footage and equipment logs.
- **Corrective Action Planning:** Findings from the investigation inform targeted corrective action plans, which may include equipment repairs or modifications, revised operating procedures, or updated safety training programmes.
- **Implementation:** Corrective measures are executed promptly, encompassing physical workplace changes, protocol updates, and staff retraining where required.
- **Monitoring & Follow-Up:** The effectiveness of corrective actions is tracked through follow-up audits and inspections to confirm resolution and prevent recurrence.

**Addressing Significant Risks and Concerns from Safety Assessments**

Beyond incident response, IHCL proactively addresses risks identified through health and safety assessments:

- **Risk Prioritisation:** Identified risks are ranked by potential impact and likelihood, with the highest-threat risks receiving immediate attention.
- **Mitigation Strategies:** Tailored controls are developed for each risk — spanning engineering solutions, administrative adjustments, and personal protective equipment.
- **Training & Communication:** Employees are briefed on new safety measures, ensuring clarity around roles and responsibilities in maintaining a safe work environment.
- **Regular Review:** Mitigation strategies are periodically reviewed and refined, enabling IHCL to manage health and safety risks in a dynamic and responsive manner.
- **Employee Engagement:** A culture of open reporting is actively fostered, where employees feel empowered to raise potential hazards without fear of reprisal.

**LEADERSHIP INDICATORS**

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

**(A) Employees (Yes/No):**

Yes. Employees at the executive level are covered under life and accident insurance policies.

**(B) Workers (Yes/No):**

Yes. IHCL provides accident insurance coverage to all its workers.

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

IHCL ensures that all statutory dues are deducted and deposited with the respective authority. The receipts of payment obtained are filed for the records.

In addition,

- IHCL withholds GST payment while making payment to the vendors and GST payment is released once the evidence is available on the portal.
- PF and ESIC challans are verified to ensure compliance.

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

Category	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
	Employees	0	0	0
Workers	0	0	0	0

**4. Does the entity provide transition assistance programmes to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/No)**

Yes. IHCL provides transition assistance programmes to facilitate continued employability and support employees through career transitions.

The Company has instituted the “Galaxy of Stars” programme, an IHCL workforce initiative that engages and supports employees upon superannuation. It invites retired or superannuated colleagues (typically 60+ years) to continue contributing through active service, leveraging their deep customer knowledge, service instincts, and embodiment of Tajness, while also ensuring a smooth post-retirement transition and recognising their valuable contributions.

In addition, IHCL provides retirement planning guidance to employees approaching superannuation to enable effective financial and personal preparedness for life beyond active employment.

Further, in cases of internal transfers, employees are provided with 4–6 weeks’ prior notice to allow adequate time to prepare for and adjust to the change.

**5. Details on assessment of value chain partners:**

Type	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	25% of all perishable contracted vendors' site visits have been completed as part of the annual perishable tendering exercise. Health and safety practices have been assessed. Additionally, vendors are required to sign a contract that includes health and safety practices as a pre-condition to their contractual obligations.
Working Conditions	

**6. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from assessments of health and safety practices and working conditions of value chain partners.**

During our assessment no significant risks were identified, thus, no corrective actions were required to be taken.

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



IHCL places strong emphasis on transparency and accountability in its engagement with stakeholders. The Company actively engages with key stakeholder groups, including customers, employees, regulators, suppliers, shareholders, owners & partners and local communities, through multiple channels. These engagements enable effective risk and opportunity management, informed decision-making, regulatory compliance, and sustainable business performance.

**ESSENTIAL INDICATORS**

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

IHCL follows a structured and systematic approach to identify and prioritise its key stakeholder groups based on their influence on the Company and the extent to which they are impacted by its operations. The Company acknowledges that effective stakeholder involvement is essential for achieving its strategic objectives and therefore adopts an integrated and transparent approach to engagement. This approach seeks to maintain a balanced consideration of stakeholder requirements, interests, and expectations alongside business priorities.

IHCL has identified and categorised its stakeholders into internal and external groups, recognising both their direct and indirect impact on the Company’s operations.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	<ul style="list-style-type: none"> <li>Real-time engagement through VConnect</li> <li>Daily meetings and briefings</li> <li>Monthly town halls</li> <li>Timely internal communications</li> <li>Published training calendar</li> <li>Employee committees and union meeting</li> </ul>	Continuous	<ul style="list-style-type: none"> <li>Communicate Company updates, performance priorities, and policy changes.</li> <li>Discuss employee well-being, health &amp; safety, and workplace matters.</li> <li>Address employee feedback, grievances, and suggestions.</li> <li>Support training, development, and career progression initiatives</li> </ul>
Customers	No	<ul style="list-style-type: none"> <li>Direct feedback from guests during and after each experience</li> <li>Loyalty programme</li> <li>Real-time social media engagement</li> <li>Periodic market research</li> </ul>	Continuous	<ul style="list-style-type: none"> <li>Understand guest expectations and enhance service quality across IHCL brands.</li> <li>Strengthen customer loyalty and long-term relationships.</li> <li>Gather feedback for continuous improvement in guest experience, products, and services.</li> <li>Maintain brand distinctiveness and leadership in the hospitality sector.</li> </ul>
Shareholders	No	<ul style="list-style-type: none"> <li>Quarterly investor calls, annual investor meets, shareholder meetings, public and media announcements</li> <li>Annual Report, stock exchange filings, website and sustainability disclosures</li> <li>A dedicated investor relations department</li> </ul>	Quarterly & Annually	<ul style="list-style-type: none"> <li>Shareholder meetings</li> <li>Investor communication through annual reports &amp; presentations</li> <li>Address investor queries and expectations regarding growth, risk management, and long-term value creation.</li> <li>Strengthen investor confidence.</li> </ul>
Owners & Partners	No	<ul style="list-style-type: none"> <li>Annual partner meets</li> <li>Ongoing communication from the business development department</li> <li>Annual Business Conference</li> <li>Regular performance review meetings and business updates</li> <li>Dedicated relationship managers for key partners</li> </ul>	Continuous	<ul style="list-style-type: none"> <li>Align on operations &amp; business performance and sustainability priorities.</li> <li>Discuss business strategy, growth opportunities</li> <li>Strengthen collaboration for efficient operations and long-term value creation</li> <li>Update on annual performance for the enterprise</li> <li>Best Practice sharing across portfolio of hotels</li> </ul>
Suppliers	No	<ul style="list-style-type: none"> <li>Supplier development initiatives</li> <li>Supplier feedback surveys throughout the year</li> <li>Annual suppliers' meet</li> </ul>	Annually & Continuous	<ul style="list-style-type: none"> <li>Suppliers are an integral part of the supply chain, and their services and materials directly influence the quality of IHCL's customers' experiences.</li> <li>Positive supplier relationships ensure efficiency, quality, reliability, and an ethical value chain</li> <li>The key topics include Hygiene, ESG, Sustainability Initiatives, Safety, and Renewable Energy.</li> </ul>
Local Communities	Yes	<ul style="list-style-type: none"> <li>CSR partnerships</li> <li>Annual Report, Company website, email</li> <li>Community welfare programmes</li> <li>Participation in neighbourhood association</li> <li>Annual volunteering calendar</li> </ul>	Continuous	<ul style="list-style-type: none"> <li>Foster positive relationships and maintain IHCL's social licence to operate</li> <li>Support community development through CSR and welfare initiatives</li> <li>Preserve local livelihoods, culture, and regional heritage in areas of operation.</li> </ul> <p><b>Key Topics Discussed:</b></p> <ul style="list-style-type: none"> <li>Local community needs, expectations, and concerns</li> <li>Environmental impact, including water use, waste management, and biodiversity</li> <li>Employment generation and livelihood opportunities for local communities</li> <li>Community development initiatives in areas such as education, healthcare, and skill development</li> </ul>

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Government & Regulators	No	<ul style="list-style-type: none"> <li>Participation in government consultation programme</li> <li>Representation through trade bodies</li> </ul>	Continuous	<ul style="list-style-type: none"> <li>Compliance with applicable laws, regulations, and governance standards.</li> <li>Participate in policy consultations and industry representation through trade bodies.</li> <li>Collaborate on various policies and community improvement initiatives</li> </ul> <p><b>Key Topics Discussed:</b></p> <ul style="list-style-type: none"> <li>Compliance with laws and regulations, safety and security standards.</li> <li>Sustainability initiatives</li> <li>Community engagement</li> </ul>

**LEADERSHIP INDICATORS**

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

The Executive Committee (Senior Leadership team), led by the Managing Director & Chief Executive Officer, engages with stakeholders on an ongoing basis through multiple channels such as townhalls, feedback mechanisms, investor and analyst meets/calls, press meets etc. to understand their perspectives and address their concerns, and expectations on economic, environmental, and social matters.

The Managing Director & Chief Executive Officer along with the Executive Committee keeps the Board and the various Board Committees informed on the outcome of such stakeholder interactions. Inputs gathered through stakeholder consultations are first consolidated and integrated by management into relevant policies, strategies, and performance assessments, and are then presented to the Committee in various forms. The Committee reviews sustainability-related matters, engages on their implications, and provides guidance to the Management and provides regular updates and recommendations to the Board for deliberation and decision-making.

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

Yes. Stakeholder consultation forms an integral part of IHCL’s process for identifying and managing environmental and social topics. As part of its materiality assessment, the Company engages with a diverse set of stakeholders including the Board of Directors, Executive Committee, employees, customers, partners, vendors and community representatives to identify and prioritise the environmental, social and governance issues that are most relevant to the organisation and its stakeholders.

Through these engagements, the Company gathers input and feedback through multiple forums and email communications. These suggestions and perspectives are reviewed and considered, where applicable, to understand the environmental and social challenges that may impact the organisation’s operations and long-term sustainability.

The outcomes of the materiality assessment and stakeholder consultations are used to prioritise key focus areas and are subsequently integrated into the Company’s policies, strategies and operational initiatives. This process enables IHCL to ensure that stakeholder perspectives are reflected in its approach to managing environmental and social impacts and priorities.

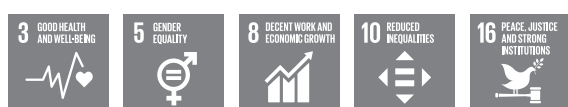
**3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/marginalised stakeholder groups.**

IHCL engages with its communities and vulnerable/marginalised stakeholder groups, including SC/ST communities, women, and persons with disability (PwD), through the Company’s legacy of 'Giving Back to the Society' and improving livelihoods for target beneficiaries.

The Company's key engagement initiatives include:

- Promotion of inclusion of vulnerable/marginalised communities through the Tata Affirmative Action Programme (TAAP), a structured and long-term initiative focused on advancing inclusion of SC/ST communities through a 5E approach - education, employability, employment, entrepreneurship, and essential enablers. The programme focuses on enabling economic participation through targeted skilling, employability enhancement, supplier diversity, and entrepreneurship development, with a focus on fostering empowerment, dignity, and self-reliance ensuring sustainable livelihood pathways.
- Volunteering activities to address local needs of the beneficiaries.
- CSR initiatives focused on skill building in collaboration with social bodies and NGOs.
- Skill development is a key component of the Company's CSR activities, and IHCL collaborates with a wide network of partners and foundations across the country to work on the same.

## PRINCIPLE 5: Businesses should respect and promote human rights.



IHCL recognises human rights as a fundamental element of responsible business conduct. The Company maintains robust policies and processes to ensure that its operations respect human dignity and prevent exploitation or discrimination in any form. IHCL remains committed to promoting fundamental rights, including the right to life and health, elimination of child labour, non-discrimination, and equality in the workplace, thereby contributing to the sustainable development of its stakeholders and communities.

## ESSENTIAL INDICATORS

### 1. Employees and workers who have been provided training on human rights issues and policy (ies) of the Company:

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
<b>Employees</b>						
Permanent	2,908	2,246	77	2,801	1,890	67
Other than permanent	0	0	0	0	0	0
<b>Total Employees</b>	<b>2,908</b>	<b>2,246</b>	<b>77</b>	<b>2,801</b>	<b>1,890</b>	<b>67</b>
<b>Workers</b>						
Permanent	3,162	2,078	66	3,150	1,801	57
Other than permanent	1,825	1,224	67	1,897	1,426	75
<b>Total Workers</b>	<b>4,987</b>	<b>3,302</b>	<b>66</b>	<b>5,047</b>	<b>3,227</b>	<b>64</b>

### 2. Details of minimum wages paid to employees and workers:

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Permanent Employees</b>										
Male	2,094	113	5	1,981	95	2,039	123	6	1,916	94
Female	814	61	7	753	93	762	61	8	701	92
<b>Other than Permanent Employees</b>										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
<b>Permanent Workers</b>										
Male	2,738	134	5	2,604	95	2,739	191	7	2,548	93
Female	424	53	12	371	88	411	51	12	360	88
<b>Other than Permanent Workers</b>										
Male	1,255	311	25	944	75	1,373	792	58	581	42
Female	570	103	18	467	82	524	280	53	244	47

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

**a. Median remuneration/wages:**

Category	Male		Female	
	Number	Median remuneration/ salary/wages of respective category (₹)	Number	Median remuneration/ salary/wages of respective category (₹)
Board of Directors (BoD) <sup>#</sup>	5	85,40,000	1	85,40,000
Key Managerial Personnel (KMP) <sup>%#</sup>	3	5,01,77,806	1*	13,46,615
Employees other than BoD and KMP	2,092	8,99,201	813	9,59,091
Workers	2,738	5,63,730	424	4,14,161

\*Appointed effective 13 February 2026.

<sup>#</sup>MD & CEO is considered under both BoD and KMP.

<sup>%</sup>KMP includes all individuals who held office during the year, whether for full period or part thereof.

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

Particulars	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Gross wages paid to females as % of total wages	23	22

**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)**

IHCL acknowledges the importance of upholding human rights and addressing any discrimination and unethical conduct. The Company has established multiple channels to address and resolve any reported issues pertaining to human rights violations. Employees can report concerns to their HR representatives, reporting managers, or the Chief Ethics Counsellor/Ethics Counsellor through the Company’s protected disclosure mechanism.

Protected disclosures concerning the Chief Ethics Counsellor or IHCL personnel at the level of Vice President and above may be addressed to the Chairman of the Audit and Compliance Committee through the Company’s designated reporting channels. Additionally, department leaders, union representatives, HR heads, and welfare committee members support the identification and resolution of workplace concerns. Policies in line with the Prevention of Sexual Harassment (POSH) act are also implemented to address workplace sexual harassment.

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

IHCL has established multiple internal mechanisms to receive and redress grievances, including those related to human rights matters:

- **Integrity Matters Portal:** A third-party administered whistleblower platform accessible through IHCL’s intranet. Grievances may be reported via telephone, email, web portal, or post (refer to General Disclosure, Question 25).
- **Visibility and Accessibility:** Details of the portal, including the URL, email ID, phone numbers, and postal address, are prominently displayed on hotel notice boards and on the IHCL’s intranet (myTAJ) to ensure widespread awareness.
- **Management Access:** Employees may approach the General Manager or HR Heads directly to raise grievances.
- **Senior Leadership Access:** Grievances may also be addressed directly to senior leadership of the Company.
- **Designated Ethics Leadership:** Contact details of the EVP – HR, in his capacity as Chief Ethics Counsellor, as well as the Chairman of the Audit and Compliance Committee, are available on the intranet.
- **Hotel-Level Ethics Committees:** Each hotel has an Ethics Committee; with contact details displayed on hotel notice boards.
- **Employee Engagement Forums:** Open Houses and Skip-Level meetings are conducted at hotels to provide employees with direct platforms to raise concerns.

These mechanisms collectively ensure accessible, transparent, and multi-channel avenues for raising and addressing human rights-related concerns.

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

Particulars	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	21*	0	None	17	2	Since resolved <sup>#</sup>
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour/Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

\*During FY 2025-26, one case was unsubstantiated.

<sup>#</sup>During FY 2024-25, two cases were under process and one was unsubstantiated; all have since been resolved.

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

Particulars	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	21	17
Complaints on POSH as a % of female employees/workers	1.16	1.00
Complaints on POSH upheld	20*	14 <sup>#</sup>

\*During FY 2025-26, one case was unsubstantiated.

<sup>#</sup>During FY 2025-25, two cases were under process and one was unsubstantiated; all have since been resolved.

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

IHCL adheres to the [Tata Code of Conduct](#), which promotes a retribution-free environment and outlines provisions to protect individuals who raise concerns related to discrimination or harassment. Associates at IHCL undergo a session on the Tata Code of Conduct at the time of joining and participate in annual refresher sessions thereafter.

The Code sets out the relevant provisions on maintaining a non-retaliatory environment, including Clause C11 and the clause titled “Raising Concerns,” which enable associates to report instances of discrimination, harassment or unethical conduct without fear of adverse consequences.

IHCL maintains a strict zero-tolerance stance towards discrimination and harassment. The leadership team remains committed to upholding these principles and ensuring that all reported concerns are addressed promptly and appropriately.

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

Yes. Human rights requirements are an integral part of IHCL’s Supplier Code of Conduct, which is incorporated into all relevant business agreements, contracts, and purchase orders. It sets out the Company’s expectations with respect to adherence to human rights standards across its value chain. This includes a strict prohibition on child labour and any form of forced or involuntary labour within its operations and those of its business partners.

**10. Assessments for the year:**

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100
Forced Labour/Involuntary Labour	100
Sexual Harassment	100
Discrimination at workplace	100
Wages	100
Others – please specify	0

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

No significant risks or concerns have been identified during the reporting period.

**LEADERSHIP INDICATORS**

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

IHCL recognises its human capital as a critical resource integral to the Company’s sustainable growth. The Company maintains a robust and comprehensive grievance redressal mechanism that encompasses human rights-related concerns.

Based on ongoing reviews and feedback received through these channels, the Company has strengthened oversight of working hours and enhanced related processes to drive improved compliance and operational effectiveness.

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

At present, IHCL is in compliance with the statutory requirements pertaining to the protection of Human Rights. Going forward, IHCL proposes to conduct due diligence of its human rights practices, policies, Standard Operating Procedures (SOPs) and performance.

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

Yes, IHCL’s premises and offices are designed to be accessible to persons with disabilities in accordance with the provisions of the Rights of Persons with Disabilities Act, 2016. All key areas, including workspaces, restrooms, and common zones, are equipped to support ease of access and independent use. Accessibility features are incorporated into both new developments and enhancements to existing infrastructure, ensuring inclusive design across locations.

In addition, during the reporting year, an enterprise-level managed hotel has been constructed using design principles conducive to persons with disabilities (PwD).

**4. Details on assessment of value chain partners:**

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	
Discrimination at Workplace	
Child Labour	All Tier 1 vendor agreements/contracts include clauses requiring compliance with applicable laws and regulations.
Forced Labour/Involuntary Labour	
Wages	
Others – please specify	

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

All Tier I contractors and vendors of IHCL have complied with the IHCL’s human rights requirements through contractual commitments. Further, during the reporting year, as part of the ongoing ESG assessment/survey process, no significant human rights risks or concerns were identified. Accordingly, no corrective actions were required or undertaken during the reporting period.

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



IHCL recognises the responsibility inherent in its business activities and their impact on the environment and society. Through periodic assessments of risks and opportunities, the Company identifies potential environmental impacts arising from its operations, products, and services. Based on these assessments, IHCL implements structured environmental management practices, including waste and emission reduction, conservation of natural resources, and adoption of eco-friendly policies and processes. This proactive and systematic approach enables the Company to undertake targeted initiatives that effectively minimise its environmental footprint.

## ESSENTIAL INDICATORS

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
<b>From renewable sources (in Gigajoule - GJ)</b>		
Total electricity consumption (A)	2,82,075	2,73,672
Energy fuel consumption (B)	1,111	829
Energy consumption through other sources (C)	0	0
Total Energy Consumption from renewable sources (A+B+C)	2,83,186	2,74,501
<b>From non-renewable sources (in Gigajoule - GJ)</b>		
Total electricity consumption (D)	2,39,895	2,27,736
Total fuel consumption (E)	2,16,867	2,66,385
Energy consumption through other sources (F)	0	0
Total Energy Consumption from non-renewable sources (D+E+F)	4,56,762	4,94,122
Total Energy Consumption (A+B+C+D+E+F)	7,39,948	7,68,623
Energy Intensity per rupee of turnover (Total energy consumption/Revenue from operations in rupees) (GJ per ₹ crore)	137.55	156.33
Energy Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumption/Revenue from operations adjusted for PPP) (GJ per crore USD)	2,797.73	3,229.86
Energy Intensity (optional) – the relevant metric may be selected by the entity (GJ/Guest night)	0.22	0.22

Note: Revenue from operations has been adjusted for PPP using the IMF-published PPP conversion factors for India of 20.66 for FY 2024-25 and 20.34 for FY 2025-26.

**Note: If any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No) If yes, name of the external agency.**

Yes. Reasonable Assurance has been undertaken by KPMG Assurance and Consulting Services LLP.

### 2. Does the entity have any sites/facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Yes/No) 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.

Name of Hotel	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?	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.
Taj West End, Bengaluru	Yes	Target SEC: 39.8 TOE/1000 m <sup>2</sup> Achieved SEC: 30.98 TOE/1000 m <sup>2</sup>
Taj Lands End, Mumbai	Yes	Target SEC: 47.33 TOE/1000 m <sup>2</sup> Achieved SEC: 40.22 TOE/1000 m <sup>2</sup>
Vivanta Bengaluru, Whitefield	Yes	Target was 22.78 TOE/1000 m <sup>2</sup> Achieved: 12.95 TOE/1000 m <sup>2</sup>
Taj Holiday Village Resort & Spa, Goa	Yes	Target SEC: 35.75 TOE/1000 m <sup>2</sup> Achieved SEC: 35.35 TOE/1000 m <sup>2</sup>
Taj Fort Aguada Resort & Spa, Goa	Yes	Target SEC: 37.80 TOE/1000 m <sup>2</sup> Achieved SEC: 33.63 TOE/1000 m <sup>2</sup>
Taj Exotica Resort & Spa, Goa	Yes	Target SEC: 33.82 TOE/1000 m <sup>2</sup> Achieved SEC: 29.98 TOE/1000 m <sup>2</sup>
Taj Mahal, New Delhi	Yes	Target SEC: 43.32 TOE/1000 m <sup>2</sup> Achieved SEC: 31.51 TOE/1000 m <sup>2</sup>
Taj Bengal, Kolkata	Yes	Target SEC: 32.86 TOE/1000 m <sup>2</sup> Achieved SEC: 26.53 TOE/1000 m <sup>2</sup>
Taj Mahal Palace & Tower, Mumbai	Yes	Target SEC: 25.49 TOE/1000 m <sup>2</sup> Achieved SEC: 22.30 TOE/1000 m <sup>2</sup>

Name of Hotel	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?	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.
Taj Palace Hotel, New Delhi	Yes	Target SEC: 25.94 TOE/1000 m <sup>2</sup> Achieved SEC: 28.69 TOE/1000 m <sup>2</sup> (Hotel has implemented various energy conservation measures like – heat pump, Building Management System (BMS), Electronically-controlled (EC) Motors, Energy Efficient Drives and others. Impact of the initiatives will help in enhancing energy efficiency in the coming years)
Vivanta New Delhi, Dwarka	Yes	Target SEC: 28.75 TOE/1000 m <sup>2</sup> Achieved SEC: 20.59 TOE/1000 m <sup>2</sup>
Taj Yeshwantpur, Bengaluru	Yes	Target SEC: 27.25 TOE/1000 m <sup>2</sup> Achieved SEC: 14.09 TOE/1000 m <sup>2</sup>
Taj Lake Palace, Udaipur	Yes	Target SEC: 29.1 TOE/1000 m <sup>2</sup> Achieved SEC: 29.06 TOE/1000 m <sup>2</sup>

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
<b>Water withdrawal by source (in Kilolitres - KL)</b>		
(i) Surface water	0	0
(ii) Groundwater	7,80,058	8,95,833
(iii) Third party water	14,85,550	14,96,827
(iv) Seawater/desalinated water	0	0
(v) Others	4,005	4,278
<b>Total volume of water withdrawal (KL) (i + ii + iii + iv + v)</b>	<b>22,69,613</b>	<b>23,96,938</b>
<b>Total volume of water consumption (KL)</b>	<b>19,96,623</b>	<b>20,46,809</b>
<b>Water intensity per rupee of turnover (KL per ₹ crore)</b> (Total water consumption/Revenue from operations)	<b>371.15</b>	<b>416.31</b>
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total Water Consumption/Revenue from Operations adjusted for PPP) <b>(KL per crore USD)</b>	<b>7,549.20</b>	<b>8,600.98</b>
<b>Water Intensity (optional) – the relevant metric may be selected by the entity (KL/Guest night)</b>	<b>0.59</b>	<b>0.60</b>

**Note:** Revenue from operations has been adjusted for PPP using the IMF-published PPP conversion factors for India of 20.66 for FY 2024-25 and 20.34 for FY 2025-26.

**Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No) If yes, name of the external agency.**

Yes. Reasonable Assurance has been undertaken by KPMG Assurance and Consulting Services LLP.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
<b>Water discharge by destination and level of treatment (in KL)</b>		
<b>i. To Surface water</b>		
– No treatment	0	0
– With treatment – Water treated with Tertiary treatment level	0	0
<b>ii. To Groundwater</b>		
– No treatment	0	0
– With treatment – Water treated with tertiary level treatment	0	0
<b>iii. To Seawater</b>		
– No treatment	0	0
– With treatment – please specify level of treatment	0	0

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
<b>iv. Sent to third-parties</b>		
– No treatment	1,531	0
– With treatment – please specify level of treatment	2,71,459 (Secondary & Tertiary Treatment)	3,50,129 (Secondary & Tertiary Treatment)
<b>v. Others – Please specify</b>		
– No treatment	0	0
– With treatment – please specify level of treatment	0	0
<b>Total water discharged (in KL)</b>	<b>2,72,990</b>	<b>3,50,129</b>

**Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No) If yes, name of the external agency.**

Yes. Reasonable Assurance has been undertaken by KPMG Assurance and Consulting Services LLP.

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

IHCL has initiated a phased implementation of Zero Liquid Discharge (ZLD) across its operations, with a stated objective of achieving 100% wastewater recycling by 2030. As of the reporting year, 63% of the wastewater generated is recycled, and the Company continues to invest in advanced treatment technologies to enhance wastewater treatment efficiency and strengthen overall water-use optimisation.

All units are equipped with wastewater treatment systems covering both sewage and laundry effluents. Most properties operate dedicated Sewage Treatment Plants (STPs) and Effluent Treatment Plants (ETPs), enabling on-site treatment, recycling and reuse of wastewater in line with ZLD principles. Recycled water is utilised for gardening, flushing, cooling towers and laundry operations, thereby reducing freshwater dependency and improving water circularity across the portfolio.

In recognition of its water stewardship practices, Taj Yeshwantpur, Bengaluru has achieved the prestigious LEED Zero Water Certification, and IHCL is progressively extending similar water management and ZLD-aligned practices to other properties as part of its long-term water-positive strategy.

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
NOx	Tonnes/year	43	44
SOx	Tonnes/year	10	11
Particulate matter (PM)	Tonnes/year	9	11
Persistent organic pollutants (POP)	-	0	0
Volatile organic compounds (VOC)	-	0	0
Hazardous air pollutants (HAP)	-	0	0
Others – CO	-	0	0

**Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No) If yes, name of the external agency.**

No

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
<b>Total Scope 1 Emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	MTCO <sub>2</sub> e	20,301	26,136
<b>Total Scope 2 Emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	MTCO <sub>2</sub> e	47,313	45,990
<b>Total Scope 1 and Scope 2 Emissions</b>	MTCO <sub>2</sub> e	67,614	72,126

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover</b> (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	MTCO <sub>2</sub> e/ ₹ crore	12.57	14.67
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP)	MTCO <sub>2</sub> e/ crore USD	255.65	303.08
<b>Total Scope 1 and Scope 2 Emissions Intensity (optional) – the relevant metric may be selected by the entity</b>	MTCO <sub>2</sub> e/ Guest night	0.02	0.02

Note: Revenue from operations has been adjusted for PPP using the IMF-published PPP conversion factors for India of 20.66 for FY 2024-25 and 20.34 for FY 2025-26.

**Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No). If yes, name of the external agency.**

Yes. Reasonable Assurance has been undertaken by KPMG Assurance and Consulting Services LLP.

**8. Does the entity have any project related to reducing greenhouse gas emissions? If yes, then provide details.**

IHCL is aligned with the Tata Group’s Project Aalingana and is actively advancing its commitments on renewable energy adoption, greenhouse gas emissions reduction, water stewardship, waste management, circularity, and positive biodiversity impact. This demonstrates the Company’s focused approach towards lowering its carbon footprint and strengthening environmental performance across operations.

IHCL continues to reduce energy consumption through efficiency enhancement and adopting innovative technologies and practices. All hotels have implemented energy conservation initiatives tailored to their operational requirements. These include upgrading cooling tower infrastructure, installing energy-efficient chillers, deploying heat pumps for hot water requirements, implementing high-efficiency Electronically-controlled (EC) motors for Air Handling Units (AHUs), integrating IoT-based monitoring systems, adopting demand flow technology in Heating, Ventilation and Air Conditioning (HVAC) systems, and improving insulation of hot water lines. These measures have contributed to measurable reductions in energy use and improved operational efficiency.

Additionally, during FY 2025-26, Taj Exotica, Goa integrated a Battery Energy Storage System (BESS) at the facility to optimise energy utilisation by storing surplus electricity and deploying it during peak demand and power outage periods, thereby enhancing energy efficiency and lowering overall environmental impact while ensuring operational reliability.

Furthermore, IHCL currently sources more than 54% of its total electricity consumption from renewable sources, with 8 hotels operating on 100% renewable electricity.

**9. Provide details related to waste management by the entity**

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
<b>Total Waste generated (in Metric Tonnes - MT)</b>		
Plastic waste (A)	513	502 <sup>#</sup>
E-waste (B)	11	15
Bio-medical waste (C)	0.23	0.003
Construction and demolition waste (D)	2,225*	1,071
Battery waste (E)	9	12
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	10	63
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	5,516	5,490 <sup>#</sup>
<b>Total (A + B + C + D + E + F + G + H)</b>	<b>8,284</b>	<b>7,153</b>
<b>Waste Intensity per rupee of turnover</b> (Total waste generated/Revenue from operations) (MT per ₹ crore)	1.54	1.45
<b>Waste Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total waste generated/Revenue from operations adjusted for PPP) (MT per crore USD)	31.32	30.06
<b>Waste Intensity (optional) – the relevant metric may be selected by the entity</b> (MT/Guest night)	0.002	0.002

**For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)**

Category of waste	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
(i) Recycled	5,240	5,568
(ii) Re-used	161	170
(iii) Other recovery operations	1,243	265
<b>Total</b>	<b>6,644</b>	<b>6,003</b>

**For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)**

Category of waste	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
(i) Incineration	16	10
(ii) Landfilling	1,620	1,080
(iii) Other disposal operations	0.005	32
<b>Total</b>	<b>1,636</b>	<b>1,122</b>

\*Due to renovation and refurbishment activities across multiple hotels, there is an increase in C&D waste which in turn also contributes to an increase in landfill quantity.

#The classification of certain waste streams has been re-stated from Other non-hazardous waste to Plastic waste during the year to improve reporting accuracy and alignment with the BRSR reporting guidelines. Accordingly, the comparatives for Financial Year (FY) 2024-25 have been restated to ensure comparability of information. However, there is no change on total waste reported for the previous year.

**Note:** Revenue from operations has been adjusted for PPP using the IMF-published PPP conversion factors for India of 20.66 for FY 2024-25 and 20.34 for FY 2025-26.

**Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No) If yes, name of the external agency.**

Yes. Reasonable Assurance has been undertaken by KPMG Assurance and Consulting Services LLP.

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

IHCL is committed to a sustainable waste management system throughout the extent of its operations and locations. IHCL has implemented the following measures in an effort to reduce usage of hazardous and toxic chemicals in all products and processes and the practices adopted to manage such waste:

- **Phasing out plastic amenities and packaging:** A goal has been set to entirely eradicate single-use plastics by 2030 via a series of incremental targets.
- **Diminishing the amount of waste transported to landfills:** By setting up bottling facilities at 20 hotel entities, all single-use plastic bottles have been replaced with glass ones to cut down on single-use plastics.
- **Working in tandem with authorised recyclers:** To not just implement accountable waste management practices but also to enable utilisation or reclamation of the expended products.
- **Shifting towards Bio-compostable commodities:** We have replaced plastic amenities and packaging with wooden and paper alternatives.
- **Management of wet waste:** All the hotels under IHCL's banner have on-site composting tools, and there are plans to establish an organic waste treatment system at every hotel by the year 2030.

For every stream of waste, segregation of waste is carried out at site, same is quantified, tracked and an optimum recycling method is followed as per the nature of waste.

**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.**

Sr. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Yes/No) If no, the reasons thereof and corrective action taken, if any
1	Taj Mahal Palace & Tower, Mumbai	Accommodation and Food Service	Yes
2	Taj Lake Palace, Udaipur	Accommodation and Food Service	Yes

Sr. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Yes/No) If no, the reasons thereof and corrective action taken, if any
3	Taj Exotica Resort & Spa, Goa	Accommodation and Food Service	Yes
4	Taj Holiday Village Resort & Spa, Goa	Accommodation and Food Service	Yes
5	Taj Exotica Resort and Spa, Andaman	Accommodation and Food Service	Yes
6	Taj Fort Aguada Resort & Spa, Goa	Accommodation and Food Service	Yes

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

Not applicable as no environmental impact assessments have been undertaken in the current financial year.

**13. Is the entity compliant with the applicable environmental law/regulations/guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Yes/No). If not, provide details of all such non-compliances:**

Sr. No.	Specify the law/regulation/guidelines which was not complied with	Provide details of the non-compliance	Any fines/penalties/action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Yes, IHCL complies with all applicable environmental law/regulations/guidelines applicable.				

**LEADERSHIP INDICATORS**

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

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

**a. Name of the area:** Aurangabad (1 asset), Bengaluru (2 assets), Chennai (1 asset), Gwalior (1 asset), Hyderabad (1 asset), Jaipur (1 asset), Jodhpur (1 asset), Mumbai (1 asset), New Delhi (4 assets), Ooty (1 asset), Udaipur (2 assets)

**b. Nature of Operations:** Hospitality

**c. Water withdrawal, consumption and discharge in the following format:**

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
<b>Water Withdrawal by source (in Kilolitres)</b>		
(i) Surface water	-	-
(ii) Groundwater	3,90,938	4,33,038
(iii) Third party water	4,52,065	4,46,995
(iv) Seawater/desalinated water	-	-
(v) Others- Please specify	-	-
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	<b>8,43,003</b>	<b>8,80,033</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>8,02,111</b>	<b>8,25,177</b>
<b>Water intensity per rupee of turnover (Water consumed/turnover): KL per ₹ crore</b>	<b>149.10</b>	<b>167.84</b>
<b>Water Consumption intensity: KL/Guest night</b>	<b>0.24</b>	<b>0.24</b>
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
<b>i. To Surface water</b>		
- No treatment	-	-
- With treatment – Water treated with Tertiary treatment level	-	-
<b>ii. To Groundwater</b>		
- No treatment	-	-
- With treatment – Water treated with tertiary level treatment	-	-
<b>iii. To Seawater</b>		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
iv. <b>Sent to third parties</b>		
- No treatment	-	-
- With treatment – please specify level of treatment	40,892 (Secondary & Tertiary Treatment)	54,855 (Tertiary treatment)
v. <b>Others</b>		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
<b>Total water discharged (in kilolitres)</b>	<b>40,892</b>	<b>54,855</b>

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

No

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
<b>Total Scope 3 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	-	IHCL is in the process of assessing the Scope 3 emissions for relevant categories based on the applicability to the hospitality sector.	
<b>Total Scope 3 emissions per rupee of turnover</b>	-		
<b>Total Scope 3 emission intensity</b> (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? (Yes/No) If yes, name of the external agency.**

Not applicable

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

IHCL acknowledges that properties located in ecologically sensitive regions can have both direct and indirect effects on biodiversity. Direct impacts include land use and physical footprint of hotel infrastructure, water abstraction from local sources, generation of wastewater and solid waste, and light or noise pollution that may affect surrounding habitats. Indirect impacts include demand for locally sourced food and supplies that may place pressure on surrounding natural ecosystems, transportation-linked emissions affecting air quality in sensitive zones, guest and staff movement potentially disturbing wildlife habitats, and supply chain activities with upstream ecological consequences.

Under the Paathya ESG+ framework and guided by Project Aalingana, IHCL has instituted a structured, phased biodiversity assessment programme to map biodiversity-related materiality and evaluate site-level impacts and dependencies. Many distinct properties of IHCL serve as living laboratories for ecological harmony, featuring organic farming, reforestation, indigenous flora planting, and biodiversity conservation. Mangrove conservation at Taj Exotica Resort & Spa, Andamans and wildlife conservation activities across select locations exemplify IHCL's leadership in biodiversity protection, restoring natural habitats while actively engaging local communities in conservation and eco-tourism. All properties listed under Question 11 are in compliance with the conditions of their respective environmental approvals and clearances.

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

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1.	Renewable Energy Use	IHCL is utilising renewable energy for its business operations, and during the year, the share of Renewable Energy (RE) in total electricity consumption exceeded 50%. This has enabled us to reduce our dependency on fossil fuel-based electricity and to reduce our carbon footprint.	Reduced carbon footprint and reduced dependency on non-renewable resources

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
2.	Energy Efficient Projects	IHCL has implemented various energy-efficient projects to reduce energy waste. This includes using energy-efficient technologies like Demand Flow technology for optimising HVAC systems, and energy-efficient motors and cooling towers, electrification of laundry and IoT based integrated technology for engineering operations. They are also raising awareness among employees and guests to encourage energy-saving practices.	Implemented various technologies such as IoT solution, Endocube technology, EC motors, Charcoal free tandoor and others to enhance energy efficiency.
3.	Sustainability Certification	IHCL has been committed to sustainability for decades, consistently adopting and integrating various sustainability certifications into its operations. By continuously improving our processes, we ensure that our operations remain environmentally responsible and sustainable, reflecting our dedication to a greener future.	Demonstrated commitment towards Sustainability and achieved LEED Certification for Taj Palace New Delhi, Taj Mahal New Delhi, Taj Mahal Palace and Tower, Mumbai, Taj MG Road, Taj Yeshwantpur, Taj Lands End and The Connaught. Achieved LEED Zero Water Certification for Taj Yeshwantpur.
4.	Fossil Fuel Free Laundry	IHCL is transitioning to fossil fuel-free laundry operations in hotels. This involves replacing diesel-fired boilers with cleaner alternatives such as natural gas or electric boilers. This reduces greenhouse gas emissions and improves air quality.	Reduced dependency on fossil fuels and significantly mitigated emissions
5.	Biodiversity Assessments	IHCL is committed to protecting and enhancing biodiversity across its portfolio. Many distinct properties of IHCL serve as living laboratories for ecological harmony featuring organic farming, reforestation, indigenous flora planting, and biodiversity conservation. Through the biodiversity assessment programme, hotels were evaluated for their ecological sensitivity, and detailed biodiversity studies were undertaken at Taj Exotica Resort & Spa, Andamans, and Taj Madikeri Resort & Spa, Coorg, due to their distinctive natural ecosystems. These assessments aim to map biodiversity-related materiality and evaluate site-level impacts and dependencies to guide informed decision-making across IHCL's operations to adopt a nature strategy.	Curating a structured approach towards Nature-Positive Strategy.
6.	Demand Flow System in Chiller Plant	IHCL is at the forefront of implementing new and advanced technologies, such as the Demand Flow System in our chiller plants. This innovative approach optimises energy efficiency and enhances operational performance, underscoring our commitment to sustainable and cutting-edge solutions in our operations.	Considering HVAC system as one of the major energy consuming areas, this technology has significantly enhanced efficiency of chiller plants at various properties.
7.	Heat Pumps	IHCL has adopted heat pumps as a technology to replace traditional boilers for heating systems. Heat pumps are more energy-efficient and reduce the hotel's environmental footprint.	Improved energy efficiency and reduced operational footprint
8.	EV Charging Station	IHCL is installing electric vehicle charging stations at its hotels to promote sustainable transportation options for guests travelling with EVs.	Promotes sustainable vehicles
9.	In-house Glass Water Bottling Plant	IHCL is reducing plastic waste by eliminating single-use plastic water bottles and installing in-house glass water bottling plants. By eliminating plastic water bottles and replacing plastic bathroom amenities & keys with biodegradable alternative materials, the Company aims to enhance the guest experience and meet evolving consumer expectations for sustainable and eco-friendly practices	Reduced plastic consumption
10.	Revamping of Water Treatment Systems	IHCL is revamping its wastewater treatment systems to treat wastewater to a high standard, allowing it to be reused for purposes such as irrigation and landscaping. This reduces reliance on freshwater resources.	Increased water reuse and reduced freshwater consumption

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

Yes. IHCL has a structured Business Continuity and Disaster Management plan as part of its Security & Safety (S&S) Management System. The Business Continuity Plan (BCP) and Disaster Response Plan are designed to safeguard critical operations, ensure the safety of guests and employees, and minimise operational and reputational disruption during crises. It is inspired by the Tata Group Guidelines available at: My Taj Ignite. Based on this assessment, resources are prioritised and allocated, and strategies are formulated to mitigate, transfer, or accept identified risks. Detailed continuity plans have been developed for each critical business function, clearly identifying trained personnel and defined roles and responsibilities. The framework covers emergency response protocols, evacuation and sheltering procedures, crisis communication mechanisms, damage assessment, property restoration, and recovery processes. A Crisis Management Team (CMT) oversees implementation and coordination.

To ensure continued effectiveness and relevance, the plans are reviewed and updated every two years. Regular drills and exercises are conducted in collaboration with state and central agencies at the asset level to strengthen preparedness and response capabilities, ensuring business protection and a safe experience for guests.

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

Adverse Impact	Mitigation or adaptation measures
Plastic Waste	To mitigate the use of plastic-packaged drinking water, IHCL has established in-house glass bottling plants, reducing dependence on single-use plastic bottles and lowering the energy and waste associated with recycling. Glass bottles are collected and refurbished at the plant for reuse, further minimising waste generation.  Additionally, the Company sources wooden and paper-based amenities from vendors and has introduced bulk dispensers for wet amenities in place of smaller plastic bottles, thereby significantly reducing plastic consumption.
Food Waste	IHCL has installed organic waste composters or converters at most hotel locations to ensure wet waste is managed internally rather than outsourced to third parties. Currently, 26 Organic Waste Treatment Systems (OWC/Biogas) are operational across properties.
Wastewater	All facilities are equipped with wastewater treatment systems. Most properties operate Sewage Treatment Plants (STP) and Effluent Treatment Plants (ETP) to treat and recycle water for use in gardening and cooling towers.

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

IHCL conducted an ESG survey to evaluate the environmental practices and impacts of its value chain partners. As part of this initiative, over 135 key vendors were covered, collectively representing approximately 55% of the Company's direct purchases (excluding state corporations, public companies, and foreign consultants/entities). The survey achieved a completion rate of over 70%.

**8. How many Green Credits have been generated or procured**

**a. By the listed entity:**

During the reporting year there were no green credits generated or procured by IHCL.

**b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners:**

During the reporting year there were no green credits generated or procured by IHCL.

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



IHCL adheres to the social, environmental, and economic guidelines established by regulators and legislative bodies. We demonstrate our commitment to responsible conduct by advocating for policies that reflect our core values.

**ESSENTIAL INDICATORS**

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

22

**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:**

Sr. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
1.	Confederation of Indian Industry (CII)	National
2.	Indian Association of Tour Operators (IATO)	National
3.	Travel Agents Associations of India (TAAI)	National
4.	Travel Agents Federation of India (TAFI)	National
5.	Pacific Asia Travel Association (PATA)	International
6.	Institute of Directors	National
7.	Indo-German Chamber of Commerce	National
8.	The Chamber of Tax Consultants	National
9.	Global Business Travel Association (GBTA)	National
10.	Indian Merchant Chambers (IMC)	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
Not applicable		

**LEADERSHIP INDICATORS**

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

Sr. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/Half yearly/Quarterly/ Others – please specify)	Web link, if available
1.	Representations to the Governments for accordance of industry and infrastructure status to the hospitality sector.	IHCL advocates for the grant of infrastructure status to the hospitality sector through representations to Government authorities and participation in industry forums. The Managing Director & Chief Executive Officer, in his roles as Chairman of the National Committee for Tourism and Hospitality at CII and Chairman of FAITH, engages with policymakers and industry bodies to advance this policy position. The Company also collaborates with industry associations and peer companies to present sectoral recommendations.	Yes	As and when required	<a href="#">Public Advocacy Policy</a>

**PRINCIPLE 8: Businesses should promote inclusive growth and equitable development.**



IHCL prioritises community development as an integral part of its business approach, recognising inclusive growth as important for long-term value creation. We remain committed to contributing to a more equitable society through initiatives that create sustainable social impact. Our efforts focus on addressing the needs of vulnerable and marginalised communities while creating shared value across our areas of operation.

**ESSENTIAL INDICATORS**

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

Not applicable as no Social Impact Assessments were undertaken in the current financial year.

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

Sr. No.	Name of Project for which R&R is ongoing	Corrective action taken	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (in ₹)
Not applicable							

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

IHCL operates across regions and locations with a vast employee and community connect. IHCL connects with its people through multiple outreach programmes, activities, and volunteering initiatives. Social media platforms, emails, and postal letters are also utilised to receive and address all such feedback and grievances for IHCL to continuously improve its services. Our communities can reach us at [community.feedback@ihcltata.com](mailto:community.feedback@ihcltata.com).

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs/small producers*	39	20
Directly from within India	97	97

Note: \*Sourcing % represents sourcing from MSME suppliers

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

Location	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Rural	0	0
Semi-urban	0	0
Urban	2	2
Metropolitan	98	98

## LEADERSHIP INDICATORS

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

Not applicable

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

Sr. No.	State	Aspirational District	Amount Spent in ₹ (lakhs)
1.	Andhra Pradesh	Kadapa	11.72
2.	Bihar	Gaya	14.93
3.	Bihar	Begusarai	12.28
4.	Bihar	Muzaffarpur	12.28
5.	Bihar	Araria	6.64
6.	Bihar	Banka	13.16
7.	Bihar	Jamui	9.18
8.	Bihar	Katihar	7.85
9.	Bihar	Khagaria	10.18
10.	Bihar	Purnia	9.73
11.	Bihar	Nawada	9.95
12.	Bihar	Sitamarhi	12.06
13.	Gujarat*	Narmada	-
14.	Jammu & Kashmir	Baramulla	50.00
15.	Jammu & Kashmir	Baramulla	87.50
16.	Jammu & Kashmir	Kupwara	50.00
17.	Jharkhand	Bokaro	10.73
18.	Jharkhand	Ranchi	7.52
19.	Jharkhand	Hazaribagh	5.09
20.	Jharkhand	Giridih	8.41
21.	Jharkhand	Godda	14.05
22.	Jharkhand	East Singhbhum	4.31
23.	Jharkhand	Dumka	4.87
24.	Jharkhand	Khunti	2.21
25.	Jharkhand	Pakur	8.07
26.	Jharkhand	Gumla	5.75
27.	Jharkhand	Palamu	9.18
28.	Jharkhand	Ramgarh	9.51
29.	Karnataka	Raichur	24.56
30.	Karnataka	Yadgir	21.02
31.	Maharashtra	Nandurbar	9.07
32.	Madhya Pradesh	Barwani	8.07
33.	Odisha	Raygada	11.39
34.	Uttarakhand	Haridwar	36.32
35.	Uttar Pradesh	Fatehpur	2.43

\*IHCL operates a skill centre in Narmada, Gujarat, with partner support.

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

Yes.

IHCL has a sustainable procurement policy which provides details on stakeholder engagement, product responsibility, sustainable supply chain and responsible sourcing, preferential procurement, Supplier Code of Conduct, etc. This policy can be referred through the below mentioned link:

[ihcl-sustainable-procurement-policy.pdf](#)

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

IHCL endeavours to promote inclusive procurement practices by engaging with suppliers from marginalised and vulnerable groups. These include women entrepreneurs, minorities, persons with disabilities, indigenous communities, LGBTQ+ individuals, and enterprises representing low-income or socioeconomically disadvantaged groups. Through such engagements, IHCL supports inclusive growth within its value chain.

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

1.13%

**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:**

Sr. No.	Intellectual Property based on traditional knowledge	Owned/Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating benefit share
Not applicable				

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

Name of authority	Brief of the Case	Corrective action taken
NIL		

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

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1.	Skilling	21,097	100
2.	Heritage Project	200	100
3.	Sustainability Projects	9,260	100
4.	Entrepreneurship Project	800	100
5.	Local Initiatives Support	4,206	100

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



Customer-centricity is at the core of IHCL’s operations, rooted in the values of the Tata Group and embodied through the philosophy of Tajness, seamlessly blending tradition with innovation to deliver exceptional experiences and uphold its legacy of excellence. Guided by accountability, transparency, and innovation, IHCL remains steadfast in delivering safe, reliable, and ethical services that foster trust, loyalty, and long-term stakeholder value.

**ESSENTIAL INDICATORS**

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

Being in the hospitality sector, customer satisfaction is fundamental to sustaining brand reputation, guest loyalty, and long-term growth; therefore, IHCL places the highest priority on proactively listening to guests and addressing their concerns in a timely, transparent, and effective manner. IHCL has the following mechanisms to receive and respond to consumer complaints and feedback:

- a) Hotel Level - TrustYou & Frontline
- b) Social Media Platforms
- c) Taj Reservation Worldwide
- d) Dedicated desks – Members Gold & Service Platinum Desk, Epicure Customer Care, Tata Neu Customer Care, The Chambers Concierge
- e) Taj Live (LocoBuzz) Command Centre – A physical space to monitor the digital world where existing and potential consumers are engaged on a real-time basis. It acts as an Online Reputation Management hub
- f) Call To Action (CTA) - Taj Website
- g) Care@Tajness - An industry-first initiative to listen, learn and leverage insights into building innovative product and service solutions
- h) Data Protection Officer (DPO), Investor Relations, MD’s Office
- i) Sales Team

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

Particulars	As a percentage to the total turnover
<b>Environmental and social parameters relevant to the product</b>	<b>100</b>
<ul style="list-style-type: none"> <li>• Installation of in-house glass water bottling plants, replacing single-use plastic bottles with reusable glass bottles across hotels.</li> <li>• Transition of bathroom amenities and key cards to biodegradable, wooden and paper-based alternatives, replacing plastic packaging and guest amenities.</li> <li>• Promotion of local sourcing and responsible food practices across properties.</li> </ul>	
<b>Safe and responsible usage</b>	<b>100</b>
<ul style="list-style-type: none"> <li>• Linen and towel reuse programmes encouraging guests not to replace linens daily unless requested.</li> <li>• Guest awareness initiatives including sustainability messaging and informative videos within hotel premises regarding energy, water conservation and waste reduction.</li> <li>• Innergise Green Meetings incorporating resource efficiency, reduced material use, responsible catering, waste management and guest and corporate engagement.</li> </ul>	
<b>Recycling and/or safe disposal</b>	<b>100</b>
<ul style="list-style-type: none"> <li>• Replacement of plastic packaging with recyclable and biodegradable materials.</li> <li>• Waste segregation and recycling programmes across properties.</li> </ul>	

IHCL provides integrated hospitality services including accommodation, food & beverage, banquets, meetings and events, and luxury experiences. Therefore, this disclosure is interpreted in the context of hospitality services. IHCL ensures that its offerings include guest-facing sustainability and responsibility information embedded across operations and service delivery.

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

Particulars	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Other	0	0	NA	0	0	NA

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

Particulars	Number	Reason for recall
Voluntary recalls		
Forced recalls	Not applicable, as IHCL provides accommodation and food services.	

**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, IHCL has a formal [Privacy Policy - The Indian Hotels Company Limited](#), supported by incident management and cyber response protocols. IHCL's information security and data protection framework is aligned with global standards and frameworks such as ISO 27001, NIST and CIS, as well as regulatory requirements such as GDPR and PCI. The framework is continuously strengthened to comply with applicable data protection regulations, including the Digital Personal Data Protection Act (DPDP).

**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.**

During the reporting period, no issues were reported related to advertising and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; or penalties.

The Company, however, continues to adopt a proactive approach towards safeguarding its systems and data. It regularly conducts vulnerability assessments, penetration testing, and configuration reviews of its systems to proactively identify and address potential weaknesses before they can be exploited. All relevant stakeholders receive structured training sessions, ensuring they remain informed of the protocols required to safeguard the Company from potential threats. Further, the Company actively engages with third-party vendors who have access to organisational data to assess and validate their security controls.

**7. Information relating to data breaches:**

**a. Number of instances of data breaches:**

0

**b. Percentage of data breaches involving personally identifiable information of customer:**

0

**c. Impact, if any, of the data breaches**

Not applicable.

**LEADERSHIP INDICATORS**

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

The platforms and channels where information can be accessed are:

**I Websites and Application - Company and Brand specific**

- a. <https://www.ihcltata.com/>
- b. <https://www.tajhotels.com/>
- c. <https://www.vivantahotels.com/>
- d. <https://www.selectionshotels.com/>
- e. <https://www.gingerhotels.com/>
- f. <https://www.tataneu.com/>
- g. [Tata Neu App](#)

**II Social media platforms (Instagram, Facebook, YouTube, LinkedIn)**

**A. Taj Hotels**

- a. <https://www.facebook.com/TajHotels/>
- b. <https://www.instagram.com/tajhotels>
- c. <https://x.com/TajHotels>
- d. [Taj Hotels: Overview | LinkedIn](#)

## B. Vivanta Hotels

- a. <https://www.facebook.com/VivantaHotels/>
- b. <https://www.instagram.com/vivantahotels/>
- c. <https://x.com/VivantaHotels>

## C. Ginger

- a. <https://www.facebook.com/stayatginger>
- b. <https://www.instagram.com/stayatginger/>
- c. <https://x.com/stayatginger>
- d. [Ginger Hotels: Overview | LinkedIn](#)

## D. SeleQtions

- a. <https://www.facebook.com/SeleQtions/>
- b. <https://www.instagram.com/seleqtions/>
- c. <https://x.com/seleqtions>

## E. Gateway Hotels

- a. <https://www.facebook.com/GatewayHotelsAndResorts/>
- b. <https://www.instagram.com/gatewayhotels/>
- c. [https://x.com/Gateway\\_Hotels](https://x.com/Gateway_Hotels)

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

IHCL disseminates sustainability and responsible usage messaging across multiple guest touchpoints, including in-room televisions, common areas, signage and display materials within hotel premises, as well as through its website, email communications, brochures, and broader community engagement initiatives.

Through these channels, IHCL promotes awareness among consumers on the safe, responsible, and sustainable use of its products and services across five key areas aligned with the Social Responsibility and Sustainable Growth pillars of its ESG+ framework, Paathya.

Sr. No.	Area	Remarks
1.	Sustainability Education & Consumer Awareness	IHCL educates guests on its sustainability initiatives (plastic elimination, EV charging, renewable energy, EarthCheck certifications, UNESCO cultural heritage) through digital and in-hotel communication, and encourages responsible behaviour via linen/towel reuse, energy and waste messages, and community drives.
2.	Data Privacy & Digital Safety	Consumer interests and data privacy are governed by the Tata Code of Conduct and IHCL's Privacy Policy, which is available on IHCL/Taj websites and highlighted at key digital touchpoints such as membership enrolment and online booking.
3.	Innergise Green Meetings - Sustainable & Responsible Consumption	Innergise Green Meetings integrate Paathya-aligned sustainability into business events by minimising carbon footprint (efficient venues, digital-first, low plastic, waste segregation), promoting circularity and local sourcing, offering sustainable, plant-forward menus, and enabling carbon offset and community impact.
4.	Food Safety & Allergen Communication	IHCL complies with FSSAI and HACCP via audits and staff training; menus clearly indicate allergens and dietary preferences, and safety/hygiene advisories across properties guide guests on responsible food handling and hygiene.
5.	Responsible Alcohol Service	F&B staff are trained in responsible alcohol service, including guest welfare and refusal protocols, supported by signage and menu messaging that promote moderate and responsible consumption in all licensed outlets.

### Communication Channels

1. Website ([www.ihcltata.com](http://www.ihcltata.com) and [www.tajhotels.com](http://www.tajhotels.com))
2. Targeted email communications and pre-arrival guest correspondence
3. In-room brochures, tent cards, and digital collateral
4. Concierge-led guest communication during check-in/during stay
5. Staff-enabled in-person communication at key guest touchpoints, including F&B outlets, spas and meeting venues
6. Loyalty programme communication through IHCL's customer engagement platforms

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

IHCL follows a structured, tiered communication approach to keep guests and customers informed about any disruption or discontinuation of essential services.

**Communication Channels & Escalation Protocol**

Sr. No.	Channel	Description
1.	Digital & Direct Channels	Email alerts, SMS notifications, the IHCL/Taj website, and the MyTaj app are activated immediately upon any service disruption, with messages tailored to the nature and severity of the contingency.
2.	Physical Channels	Dedicated call centres, front desk personnel, hotel concierge teams, and on-property signage serve as primary points of human contact, particularly for guests in residence.
3.	Corporate Channels/ Outreach	For corporate and trade accounts, account managers provide direct, personalised communication to corporates in the event of disruption to meeting and conferencing services.
4.	Guest Collateral	Brochures and in-room communications are updated to reflect any service modifications or temporary discontinuation of amenities, particularly relevant for F&B, spa, and amenity disruptions during renovation periods.

**4. a. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not applicable). If yes, provide details in brief.**

No

**4. b. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products/ services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No).**

IHCL employs a comprehensive, multi-layered consumer satisfaction measurement framework covering its major product and service categories, accommodation, food & beverage, meetings & events, across all significant locations of operation. These surveys capture post-stay feedback and support continuous improvement in guest experience.

Framework	IHCL uses TrustYou-based post-stay surveys across all key products, brands and locations to drive continuous improvement.
Coverage	Feedback is monitored at hotel, brand, and enterprise levels, feeding into Accelerate 2030 and Paathya.
Actions	Insights guide service fixes, staff training, and capex/asset upgrades, with low scores escalated via Ops Excellence.
ESG Linkage	Feedback on sustainability, food safety and responsible service is reviewed alongside Paathya ESG metrics.
Impact	This systematic approach underpins stronger guest experience, supporting Taj’s World’s Strongest Hotel Brand 2025.

## INDEPENDENT PRACTITIONERS' REASONABLE ASSURANCE REPORT

To the Board of Directors of The Indian Hotels Company Limited

### Assurance report on the sustainability disclosures in the Business Responsibility and Sustainability Reporting (BRSR) disclosures

Assurance report on the sustainability disclosures in the Business Responsibility and Sustainability Reporting (BRSR) Core Format<sup>1</sup> (called 'Identified Sustainability Information' (ISI) of The Indian Hotels Company Limited (the 'Company') for the period from April 1, 2025 to March 31, 2026. The ISI is included in the Business Responsibility and Sustainability Reporting of the Company in the Integrated Annual Report for the period from April 1, 2025 to March 31, 2026.

### Opinion

We have performed a reasonable assurance engagement on whether the Company's sustainability disclosures in the BRSR Core Format (refer to Appendix 1 of this report) for the period from April 1, 2025 to March 31, 2026 have been prepared in accordance with the Reporting Criteria (refer table below).

Identified Sustainability Information (ISI) subject to assurance	Period subject to assurance	Reference in the Integrated Annual Report	Reporting Criteria
BRSR Core (refer Appendix 1)	From April 1, 2025 to March 31, 2026.	BRSR Section of Integrated Annual Report	<ul style="list-style-type: none"> <li>Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements (SEBI LODR)</li> <li>Master Circular for compliance with the provisions of the SEBI LODR by listed entities, dated January 30, 2026 (Master Circular) prescribing               <ul style="list-style-type: none"> <li>Format of the BRSR</li> <li>Guidance notes for BRSR format</li> </ul> </li> <li>Greenhouse Gas (GHG) Protocol (A Corporate Accounting and Reporting Standard) (Revised) developed by World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD)</li> </ul>

<sup>1</sup>As per SEBI Master circular number SEBI/HO/49/14/14(7)2025-CFD-POD2/1/3762/2026.

This engagement was conducted by a multidisciplinary team including assurance practitioners, engineers and environmental and social professionals.

In our opinion, the Company's Identified Sustainability Information in the Business Responsibility and Sustainability Reporting (BRSR) section of its Integrated Annual Report for the period April 1, 2025 to March 31, 2026, is prepared, in all material respects, in accordance with the *Regulation 34(2)(f) of SEBI LODR, Master Circular, the Greenhouse Gas (GHG) Protocol (A Corporate Accounting and Reporting Standard) (Revised) developed by World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) and as per the Reporting Boundary as set out in BRSR - Section A: General Disclosures.*

### Basis for opinion

We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* issued by the International Auditing and Assurance Standards Board (IAASB). Our responsibilities under those standards are further described in the "Our responsibilities" section of our report.

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA).

Our firm applies International Standard on Quality Management (ISQM) 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, issued by the IAASB. This standard requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

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

## Other information

Management and the Board of Directors are responsible for the other information. The other information comprises the information included in the Company's Integrated Annual Report (but does not include the BRSR Core and assurance report thereon). The Company's Integrated Annual Report is expected to be made available to us after the date of this assurance report.

Our reasonable assurance on the BRSR Core does not cover the other information and we are not expressing any form of assurance conclusion thereon.

In connection with our assurance on the BRSR Core attributes, our responsibility is to read the other information identified above when it becomes available, and in doing so, consider whether other information is materially inconsistent with the BRSR Core, or our knowledge obtained in the assurance, or otherwise appears to be materially misstated.

When we read the Integrated Annual Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to Those Charged With Governance and describe actions applicable under the applicable laws and regulations.

## Intended use or purpose

The ISI and our reasonable assurance report are intended for users who have reasonable knowledge of the BRSR attributes, the Reporting Criteria and ISI and who have read the information in the ISI with reasonable diligence and understand that the ISI is prepared and assured at appropriate levels of materiality.

Our opinion is not modified in respect of this matter.

## Management's responsibilities for the Identified Sustainability Information (ISI)

The management of the Company acknowledge and understand their responsibility for:

- designing, implementing and maintaining internal controls relevant to the preparation of the ISI so that it is free from material misstatement, whether due to fraud or error;
- selecting or establishing suitable criteria for preparing the ISI, taking into account applicable laws and regulations, if any, related to reporting on the ISI, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the ISI in accordance with the Reporting Criteria;
- disclosure of the applicable criteria used for preparation of the ISI in the Integrated Annual Report;
- preparing, fairly stating and properly calculating the ISI in accordance with the Reporting Criteria;
- ensuring the Reporting Criteria is available for the intended users with relevant explanation;
- establishing targets, goals and other performance measures, and implementing actions to achieve such targets, goals and performance measures;
- providing the details of the management personnel who takes ownership of the ISI disclosed in the Integrated Annual Report;
- ensuring compliance with law, regulation or applicable contracts;
- making judgements and estimates that are reasonable in the circumstances;
- identifying and describing any inherent limitations in the measurement or evaluation of information covered by assurance in accordance with the Reporting Criteria;
- preventing and detecting fraud;
- selecting the content of the ISI, including identifying and engaging with intended users to understand their information needs;
- informing us of other information that will be included with the ISI;
- supervision of other staff involved in the preparation of the ISI.

Those charged with governance are responsible for overseeing the reporting process for the Company's ISI.

## Inherent limitations

The preparation of the Company's BRSR information requires the management to establish or interpret the criteria, make determinations about the relevancy of information to be included, and make estimates and assumptions that affect the reported information.

Measurement of certain amounts and BRSR Core metrics, some of which are estimates, is subject to substantial inherent measurement uncertainty, for example, GHG emissions, water footprint, energy footprint. Obtaining sufficient appropriate evidence to support our opinion does not reduce the uncertainty in the amounts and metrics.

## Our responsibilities

We are responsible for:

- Planning and performing the engagement to obtain reasonable assurance on the BRSR Core disclosures free from material misstatement, whether due to fraud or error, in accordance with the Reporting Criteria in line with the section above.
- Forming an independent opinion, based on the procedures we have performed and the evidence we have obtained, and
- Reporting our reasonable assurance opinion to the Board of Directors of the Company.

## Summary of the work we performed as the basis for our opinion

We exercised professional judgment and maintained professional skepticism throughout the engagement. We designed and performed our procedures to obtain evidence that is sufficient and appropriate to provide a basis for our reasonable assurance opinion.

The nature, timing, and extent of the procedures selected depended on our judgement, including an assessment of the risks of material misstatement of the information covered by reasonable assurance, whether due to fraud or error. We identified and assessed the risks of material misstatement through understanding the Information covered by reasonable assurance and the engagement circumstances. We also obtained an understanding of the internal control relevant to the information covered by reasonable assurance in order to design procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of internal controls. In carrying out our engagement, we:

- assessed the suitability of the criteria used by the Company in preparing the information covered by reasonable assurance;
- evaluated the appropriateness of reporting policies, quantification methods and models used in the preparation of the information covered by reasonable assurance and the reasonableness of estimates made by the company; and
- evaluated the overall presentation of the information covered by reasonable assurance.

## Exclusions

Our assurance scope excludes the following and therefore we will not express an opinion on the same:

- Any form of review of the commercial merits, technical feasibility, accuracy of claims, compliance with applicable legislations. We have not verified any of the judgements in relation to commercial risks associated with the business activities.
- Operations of the Company other than those under the *Reporting Boundary set out in the section A of BRSR section of the Integrated Annual Report (Scope of Assurance)*.
- The Company's statements that describe the strategy, progress on goals (other than those listed under the scope of assurance as mentioned above), expression of opinion, claims, belief, aspiration, expectation, aim to future intention provided by the Company, and assertions related to Intellectual Property Rights and other competitive issues.
- Aspects of the BRSR and the data/information (qualitative or quantitative) other than the ISI.
- Data and information outside the defined reporting period i.e., April 1, 2025 to March 31, 2026.

**For KPMG Assurance and Consulting Services LLP**

sd/-  
**Gajendra Sharma**  
Partner

Date: June 3, 2026  
Place: Gurugram

## Appendix 1

### BRSR Core attributes

Principle	Attribute/Area	Parameter/Metric
Principle 1 - E8	Fairness in Engaging with Customers and Suppliers	Number of days of accounts payable
Principle 1 - E9	Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties
Principle 3 - E1 c	Enhancing Employee Well-being and Safety	Spending on measures towards well-being of employees and workers
Principle 3 - E11		Details of safety related incidents (LTIFR, Recordable Injuries, Fatalities, High Consequence Injuries)
Principle 5 - E3 b	Enabling Gender Diversity in Business	Gross wages paid to females as % of total wages paid by the entity
Principle 5 - E7		Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013
Principle 6 - E1	Energy Footprint	Total energy consumption Energy intensity (per rupee of turnover, per rupee of turnover adjusted for PPP, per physical output)
Principle 6 - E3	Water Footprint	Provide details of water withdrawal by source Total water consumption Water consumption intensity (per rupee of turnover, per rupee of turnover adjusted for PPP, per physical output)
Principle 6 - E4	Water Footprint	Water Discharge by destination and levels of Treatment
Principle 6 - E7	GHG Footprint	Total Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available) Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available) GHG Emission Intensity (Scope 1+2) (per rupee of turnover, per rupee of turnover adjusted for PPP, per physical output)
Principle 6 - E9	Embracing circularity - waste details	Provide details related to waste generated by category of waste Waste intensity (per rupee of turnover, per rupee of turnover adjusted for PPP, per physical output) Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations For each category of waste generated, total waste disposed by nature of disposal method
Principle 8 - E4	Enabling Inclusive Development	Percentage of input material (inputs to total inputs by value) sourced from suppliers (MSMEs/small suppliers and directly within India)
Principle 8 - E5		Job creation in smaller towns – Wages paid to persons employed in smaller towns as % of total wage cost
Principle 9 - E7	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