

<b>Statement of use</b>	Sustainability Reporting of Rao Tourist Services Pvt. Ltd. cited in the GRI content index for the period [January 2023- August 2024] with reference to the GRI Standards.
<b>GRI 1 used</b>	GRI 1: Foundation 2021

### **SUSTAINABILITY REPORTING OF RAO TOURIST SERVICES PVT. LTD. BASED ON GRI STANDARDS**

Rao Tourist's strategy is focused on decarbonizing the transport emissions in our customers' supply chains. In 2022, we launched low-carbon solutions to drive this forward.

Developing our people and supporting a consistent understanding of Rao Tourist's culture, operating procedures, and compliance framework are essential to realizing our growth strategy. Our ambition is to become the most meaningful company within the transport industry. We also continued to invest heavily in development and training.

For this year's sustainability report, we have updated our materiality assessment using the principle of double materiality, as described in the EU's Corporate Sustainability Reporting Directive. Having mapped Rao Tourist's Scope 1, 2, and 3 emissions, implemented the GHG Protocol and we are well positioned to comply with ESG regulations. Our sustainability efforts are earning recognition. Further, we are in the process of disclosing to CDP by the end of year 2024. The need to decarbonize our supply chains drives the development of our Low Carbon services/operations.

As such, sustainability is a fundamental strategic enabler of our growth and success, equipping us to thrive in the face of the world's pressing challenges. The solution lies in making decarbonization a core part of the business and collaborating with customers, suppliers, and industry partners to achieve results

### **GRI CONTENT INDEX FOR RAO TOURIST SERVICES PVT. LTD.**

#### **Contents**

**RAO TOURIST SERVICES PVT. LTD. has reported the information cited in this GRI content index for the reporting period [01.01.2023 to 31.08.2024] with reference to the GRI Standards.**

We shall notify GRI of the use of the GRI Standards and the statement of use by sending an email to [reportregistration@globalreporting.org](mailto:reportregistration@globalreporting.org).

The reporting principles of Accuracy, Balance, Clarity, Comparability, Completeness, Sustainability context, Timeliness, and Verifiability have been applied to prepare this report in accordance with GRI Standards.

GRI 2: General Disclosures 2021

GRI 202: Market Presence 2016

GRI 203: Indirect Economic Impacts 2016

GRI 204: Procurement Practices 2016

GRI 205: Anti-corruption 2016

GRI 206: Anti-competitive Behavior 2016

GRI 3: Material Topics 2021

GRI 301: Materials 2016

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GRI 302: Energy 2016

GRI 303: Water and Effluents 2018

GRI 304: Biodiversity 2016

GRI 305: Emissions 2016

GRI 306: Effluents and Waste 2016

GRI 306: Waste 2020

GRI 308: Supplier Environmental Assessment 2016

GRI 401: Employment 2016

GRI 402: Labor/Management Relations 2016

GRI 403: Occupational Health and Safety 2018

GRI 404: Training and Education 2016

GRI 405: Diversity and Equal Opportunity 2016

GRI 406: Non-discrimination

GRI 407: Freedom of Association and Collective Bargaining 2016

GRI 408: Child Labor 2016

GRI 409: Forced or Compulsory Labor 2016

GRI 410: Security Practices 2016

GRI 411: Rights of Indigenous Peoples 2016

GRI 413: Local Communities 2016

GRI 414: Supplier Social Assessment 2016

GRI 415: Public Policy 2016

GRI 416: Customer Health and Safety 2016

GRI 417: Marketing and Labeling 2016

GRI 418: Customer Privacy 2016

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## GENERAL DISCLOSURES

<b>2-1</b>	<b>Organization Details</b>
<b>2-1-a</b>	<b>Report the legal name of the Organization</b>
	Rao Tourist Services Pvt. Ltd.
<b>2-1-b</b>	<b>Report its nature of ownership and legal form</b>
	Privately owned
<b>2-1-c</b>	<b>Report the location of its headquarters</b>
	Shop No. 1, Hero Honda Chowk Flyover, Near Indian Oil Petrol Pump, Pace City I, Sector 37, Gurugram, Haryana 122001
<b>2-1-d</b>	<b>Report its countries of operation</b>
	India
<b>2-2</b>	<b>Entities included in the organization's sustainability reporting</b>
<b>2-2-a to c</b>	Entities involve subsidiaries, stakeholders, joint ventures, and affiliates for the services of providing majority of bus and car rental services.
<b>2-3</b>	<b>Reporting period, frequency and contact point</b>
	January 2023 – August 2024 Contact Point – Rajender Yadav Phone: 9310365583, <a href="mailto:raotravelgurgaon@yahoo.co.in">raotravelgurgaon@yahoo.co.in</a>
<b>2-3-a</b>	<b>Specify the reporting period for, and the frequency of, its sustainability reporting;</b>
	01.01.2023 to 31.08.2024, first reporting.
<b>2-3-b</b>	<b>Specify the reporting period for its financial reporting and, if it does not align with the period for its sustainability reporting, explain the reason for this</b>
	Financial reporting does not align with the period for its sustainability reporting as this is the first time sustainability reporting.
<b>2-3-c</b>	<b>Report the publication date of the report or reported information;</b>
	26.10.2024
<b>2-3-d</b>	<b>Specify the contact point for questions about the report or reported information.</b>
	<a href="mailto:raotravelgurgaon@yahoo.co.in">raotravelgurgaon@yahoo.co.in</a>
<b>2-7</b>	<b>Employees</b>
	Total No. (headcount): 1520 No. of Permanent employees: 1520 No. of Temporary employees: Nil
<b>2-8</b>	<b>Workers who are not employees</b>
	Nil
<b>2-9</b>	<b>Governance structure and composition</b>
<b>2-9-a</b>	<b>Describe its governance structure, including committees of the highest governance body</b>
	Board of Directors POSH Committee
<b>2-9-b</b>	<b>List the committees of the highest governance body that are responsible for decision-making on and overseeing the management of the organization's impacts on the economy, environment, and people</b>
	Board of Directors

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<b>2-10</b>	<b>Nomination and selection of the highest governance body</b>
	Nomination and selection of the highest governance body after considering diversity, independence, and free from conflict of interest. The competencies are screened on the skill set. We actively promote diversity and inclusion within our board of directors. This includes ensuring a mix of gender, minority status, and other indicators of diversity.
<b>2-11</b>	<b>Report whether and how the precautionary approach or principle is addressed by the organization.</b>
	Yes, Rao Tourist Services Pvt. Ltd. applies the same to identify the impacts related to the use of fossil fuels and the emission of greenhouse gases.
<b>2-12</b>	<b>List externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or to which it endorses</b>
	Major external initiatives we voluntarily engage in other than those mentioned elsewhere in this report include the following: Work in progress for CDP's climate change - program. Permanent Sustainability Consultant – Mirika Consulting Group OECD Due Diligence Guidance for Responsible Business Conduct
<b>2-12</b>	<b>Role of the highest governance body in overseeing the management of impacts</b>
	We provide a confidential grievance mechanism to ensure that employees can report any concerns about conduct or workplace issues confidentially and without fear of retaliation. Employees can report concerns through a confidential hotline available 24/7. Employees can send confidential emails to management. All reports of conduct concerns will be promptly and thoroughly investigated by qualified personnel. The investigation will be conducted impartially and promptly.  We understand the importance of transparency in environmental sustainability and are dedicated to achieving this goal. The stakeholders can reach the highest governing body through various mechanisms. We also report information about stakeholder engagement under other disclosures through the website and forms available like feedback forms.
<b>2-13</b>	<b>Delegation of responsibility for managing impacts</b>
	The Human Resources department is delegated to manage and mitigate any adverse impacts on the economy, environment, and people, if any.
<b>2-14</b>	<b>Role of the highest governance body in sustainability reporting</b>
	The highest Governance Body with Directors is responsible for sustainability reporting. The material topics are also approved by them.
<b>2-15</b>	<b>Conflicts of interest</b>
	The processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated are described in the policy statement of the company, in case of any conflicts of interest, the same are disclosed to stakeholders.
<b>2-16</b>	<b>Communication of critical concerns</b>
	We have zero incidences of critical concerns related to potential and negative impacts on stakeholders raised through grievance mechanisms and other processes.
<b>2-17</b>	<b>Collective knowledge of the highest governance body</b>
	We have engaged Mirika Consulting Group to advance the collective knowledge, skills and experience of the highest governance body through presentations and trainings.
<b>2-18</b>	<b>Describe the processes for evaluating the performance of the highest governance body in overseeing the management of the organization's impacts on the economy, environment, and people</b>

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	<ol style="list-style-type: none"> <li>1. Setting Clear ESG Objectives and KPIs <ul style="list-style-type: none"> <li>• Establishing ESG Goals: The governance body set clear objectives regarding economic, environmental, and social performance. This may include goals like reducing carbon emissions, enhancing driver safety, improving customer satisfaction, and contributing to the local economy. Key Performance Indicators (KPIs) and Performance metrics are defined in relation to these goals.</li> </ul> </li> <li>2. Board and Committee Evaluations <ul style="list-style-type: none"> <li>• Regular Performance Reviews: The board conducts regular evaluations of its own performance, particularly in overseeing sustainability and ESG objectives.</li> <li>• Independent External Audits: Mirika Consulting Group assesses the board’s effectiveness in overseeing ESG issues, ensuring an objective review of processes and outcomes.</li> </ul> </li> <li>3. Oversight Mechanisms and Reports <ul style="list-style-type: none"> <li>• ESG or Sustainability Reports: The board reviews ESG performance which includes reports on carbon emissions, compliance with environmental regulations, driver welfare, and economic contributions.</li> </ul> </li> <li>4. Stakeholder Engagement <ul style="list-style-type: none"> <li>• Stakeholder Feedback: The governance body considers feedback from key stakeholders (drivers, customers, regulators, local communities) on the company’s economic, environmental, and social impacts. This is done through surveys, interviews, or open forums.</li> </ul> </li> <li>5. Sustainability Risk Management <ul style="list-style-type: none"> <li>• Risk Identification and Management: The highest governance body evaluates how well the organization identifies and manages risks related to sustainability, such as regulatory changes, reputational risks, and climate change impacts and also engages in scenario planning for potential environmental, social, and economic disruptions (e.g., fuel price hikes, changes in urban mobility policies, or shifts in customer preferences for green transportation).</li> </ul> </li> <li>6. Annual Governance Reviews <ul style="list-style-type: none"> <li>• Annual ESG Performance Review: We shall conduct an annual review of the company’s sustainability strategy and governance performance, including evaluating the board’s role in monitoring and supporting these initiatives.</li> </ul> </li> <li>7. ESG Integration into Remuneration <ul style="list-style-type: none"> <li>• Linking ESG to Executive Compensation: We evaluate the highest governance body’s oversight by linking ESG performance to executive remuneration.</li> </ul> </li> <li>8. Transparency and Disclosure <ul style="list-style-type: none"> <li>• Regular Public Disclosure: The governance body also ensures the company’s impacts on the economy, environment, and people are regularly disclosed through sustainability reports or integrated annual reports, in line with global frameworks such as the Global Reporting Initiative (GRI).</li> <li>• Compliance with Regulations: Ensuring that the organization is compliant with relevant regulations, such as labor laws, environmental standards, and vehicle safety regulations.</li> </ul> </li> </ol>
<b>2-19 to 2-21</b>	<b>Remuneration policies</b>
	<p>The remuneration policies are typically designed to align with the organization’s goals, including profitability, safety, service quality, and sustainability. These policies apply to different categories of workers, including drivers, management, and executive teams. Below are key aspects of such remuneration policies:</p> <ol style="list-style-type: none"> <li>1. Drivers’ Remuneration</li> </ol>

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	<ul style="list-style-type: none"> <li>• Hourly or Salary-Based Pay: We offer fixed salaries to provide greater income stability for drivers.</li> <li>• Incentive Programs: We have introduced performance-based incentives, such as bonuses for completing a certain number of rides, maintaining high customer ratings, or working during peak hours.</li> <li>• Incentive policy is on our website.</li> <li>• Health and Welfare Benefits: The full-time drivers receive health insurance, retirement benefits, or paid leave, etc.</li> </ul> <p>2. Employee and Management Remuneration</p> <ul style="list-style-type: none"> <li>• Base Salaries: There is a fixed salary based on the role’s responsibilities, market conditions, and experience.</li> <li>• ESG-linked Compensation: We are planning to introduce executive compensation incorporating environmental, social, and governance (ESG) metrics.</li> </ul> <p>4. Performance Evaluation and Review</p> <ul style="list-style-type: none"> <li>• Annual Performance Reviews: The remuneration of all employees, including drivers, managers, and executives, is typically tied to annual performance reviews. These reviews assess individual performance based on metrics like customer feedback, operational efficiency, and alignment with organizational values (e.g., safety, and sustainability).</li> </ul> <p>5. Compliance with Labor Laws and Regulations</p> <ul style="list-style-type: none"> <li>• Adhering to Local Labor Laws: The remuneration policies must comply with local labor laws, which may regulate minimum wages, overtime pay, working conditions, and employment benefits.</li> <li>• Independent Contractor vs. Employee Status: Many cab providers classify drivers as independent contractors rather than employees, which impacts the benefits they are entitled to. However, legal challenges in various regions may force companies to adjust their remuneration models to ensure compliance with employment laws.</li> </ul> <p>6. Transparency and Fairness</p> <ul style="list-style-type: none"> <li>• Transparent Pay Structures: We have transparent remuneration policies. Drivers and employees are given clear understanding of how their pay is calculated, what bonuses or incentives they qualify for, and how they can improve their earnings.</li> <li>• Fairness and Equality: The remuneration policies should ensure fairness, promoting equal opportunities for all employees and drivers regardless of gender, ethnicity, or other personal characteristics. This includes ensuring there is no wage gap between different demographic groups.</li> </ul> <p>By implementing this comprehensive and fair remuneration policy, we maintain a motivated workforce, ensure compliance with labor standards.</p>
<b>2-22</b>	<b>Statement on Sustainable Development Strategy</b>
	<p>Statement from Director:          “We recognize that our core business is reliant on transportation to service our customers. As an emissions-intensive organization, our commitment to the ESG goals process (which includes external audit and year-on-year carbon reduction) encourages our people and our partners to make environmentally positive decisions every day.</p> <p>Guiding Principles</p> <ul style="list-style-type: none"> <li>• We recognize that protecting the environment today is essential to creating a sustainable business future.</li> <li>• We actively seek to minimize the environmental impact of all our activities.</li> <li>• We work in partnership with all stakeholders to promote good environmental practices.</li> <li>• We comply with relevant environmental legislation.</li> <li>• We are committed to managing and reducing our relative emissions.</li> </ul>

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	<ul style="list-style-type: none"> <li>• We recognise that by gaining efficiencies for our core business model we enable our services to be delivered with as low environmental impact as possible.</li> <li>• We regularly review our operational activities, systems, and training to ensure our business practices are aligned with these guiding principles</li> </ul> <p>Our Responsible Growth Strategy goal is to balance the commercial needs of our business with our responsibility to protect the environment in which we operate. When implementing our positioning, people, performance, and profit strategies, we will incorporate tactics that support our environmental approach. We will ensure development, growth, and capital projects align with our commitment to the ESG goals so that as we grow, we reduce our carbon emissions and minimize our environmental impact. As part of this transition, we are continuing to trial hybrid and electric vehicles. Our Conservation &amp; Waste Management Strategy goal is to implement actions that, wherever practical, recycle, reuse and minimize waste of the products and resources we consume.”</p>
<b>2-23</b>	<b>Policy commitments</b>
	We conduct due diligence and apply the precautionary principle. We commit to respect human rights. We seek guidelines from OECD Due Diligence Guidance for Responsible Business Conduct and the United Nations (UN) Guiding Principles on Business and Human Rights.
<b>2-24</b>	<b>Embedding policy commitments</b>
	The most senior level is responsible for the implementation of the policy commitments; the functions in the organization with day-to-day responsibility for implementing each of the policy commitments and the responsible business conduct is formally discussed at meetings of the highest governance body or senior executives. We have short, medium, and long-term vision and strategy to manage our impacts on the economy, environment, and people, including impacts on their human rights, across the organization’s activities and business relationships. We conduct due diligence; applying the precautionary principle and the commitments stipulate respecting human rights.
<b>2-25</b>	<b>Processes to remediate negative impacts</b>
	<p>Rao Tourist Services Pvt. Ltd. has grievance mechanisms that enable stakeholders to raise concerns about and seek remedy for, the organization’s potential and actual negative impacts on them. This includes impacts on their human rights. This is relevant to environmental remediation processes when these are connected to impacts on stakeholders or grievances raised by stakeholders. We have emails, interviews, telephone, whistleblowing mechanisms, and direct access to management levels.</p> <p>Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (PoSH) committee is formed with outside members. As the Hon’ble Supreme Court Bench of India has said there are “serious lapses” and “uncertainty” regarding its implementation, we formed Internal Complaint Committees to ensure that the composition of such panels is in strict adherence with the Act.</p>
<b>2-26</b>	<b>Mechanisms for seeking advice and raising concerns</b>
	Rao Tourist Services Pvt. Ltd. has a mechanism in place for stakeholders / individuals / drivers to seek advice and raise concerns about responsible business conduct in the organization's operations and business relationships. They are distinct from grievance mechanisms, which enable stakeholders to raise concerns about and seek remedy/remediation for, the organization’s potential and actual negative impacts on them.
<b>2-27</b>	<b>Compliance with laws and regulations</b>

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	There are zero instances of non-compliance with laws and regulations during the reporting period and there is not an instance of non-compliance. We have set our performance parameters to ensure compliance with laws and regulations.
<b>2-28</b>	<b>Membership associations</b>
	Mirika Foundation ITTA
<b>2-29</b>	<b>Approach to stakeholder engagement</b>
	<p>The identified stakeholders are as follows:</p> <ul style="list-style-type: none"> <li>• Customers</li> <li>• Active and Retired Employees</li> <li>• Communities</li> <li>• Vulnerable groups</li> <li>• Environment</li> <li>• Investors</li> <li>• Suppliers</li> <li>• Policymakers and Government Officials</li> </ul> <p>The stakeholder engagement is done to identify actual and potential impacts or to determine prevention and mitigation responses to potential negative impacts on the economy, environment, and people. In some cases, stakeholder engagement is a right in and of itself, such as the right of workers to form or join trade unions or their right to bargain collectively. The engagement is generally annually and is done by two-way communication, phone calls, emails, discussions, and meetings, wherein, the information is understandable and accessible. We consider stakeholder engagement an essential aspect of our corporate governance.</p>
<b>2-30</b>	<b>Collective bargaining agreements</b>
	Around 45% of total employees are covered by collective bargaining agreements. The objective of such a procedure is to reach a collective agreement on working conditions, and terms of employment, to sensitize them to sustainability issues and impacts.
<b>103</b>	<b>Management Approach</b>
<b>103-1</b>	<b>Explanation of the material topic and its Boundary</b>
	Rao Tourist Services Pvt. Ltd.'s identified material issues and our involvement with the impacts are detailed in this report.
<b>103-2</b>	<b>The management approach and its components</b>
	<p>Rao Tourist Services Pvt. Ltd. also proudly embraces an inclusive and diverse workplace.</p> <p>Creating shared value means finding the intersection between a social problem and a business opportunity. Helping solve the problem not only creates value for the community but aligns to our strategy to use our scale to create long-term value for our stakeholders, drivers, customers, partners, people and the community.</p> <p>We respect and support the UN Universal Declaration of Human Rights and acknowledge that in our growth, we will need to continue to consider and integrate human rights policies and thinking into all of our operations. Our commitment to human rights is outlined in our Code of Ethics &amp; Conduct policy.</p>

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	Efficient resource management is a priority for both cost and carbon emissions reduction. Since 2011, in addition to energy efficiency and other carbon reduction initiatives, we have set carbon reduction goals.
<b>201</b>	<b>Economic Performance</b>
	This is not a material issue for Rao Tourist Services Pvt. Ltd., as determined by our ESG materiality assessment.
<b>202</b>	<b>Market presence</b>
<b>202-1</b>	<b>Ratios of standard entry-level wage by gender compared to local minimum wage</b>
	Disclosure 2-8
<b>202-2</b>	<b>The proportion of senior management hired from the local community</b>
	This information is unavailable as Rao Tourist Services Pvt. Ltd. does not mandate the provision of information about country of birth or citizenship, other than the legal right to reside indefinitely in the geographic market of our operations.  Though we hire more than 70% of full-time employees including senior management from the local community.
<b>203</b>	<b>Indirect economic impacts</b>
	This is not a material issue for Rao Tourist Services Pvt. Ltd., as determined by our ESG materiality assessment.
<b>204</b>	<b>Procurement Practices</b>
	This is not a material issue for Rao Tourist Services Pvt. Ltd., as determined by our ESG materiality assessment.
<b>205</b>	<b>Anti-Corruption</b>
<b>205-1</b>	<b>Operations assessed for risks related to corruption.</b>
	We conduct several corruption-related audits and have a zero-tolerance policy. We have risk assessment procedures focused on corruption and the inclusion of corruption as a risk factor in overall risk assessments.
<b>205-2</b>	<b>Communication and training about anti-corruption policies and procedures.</b>
	As part of our Orientation Program, all employees/drivers are provided with the Code of Business Conduct, which includes a section on our Anti-Corruption Program and sets forth the standards applicable to all representatives of Rao Tourist Services Pvt. Ltd.  Fraud and anti-corruption training are mandatory for all Rao Tourist Services Pvt. Ltd.'s people – employees and governance body members – across all regions, as outlined in our Anti-Corruption Policy, which is not currently disclosed publicly.
<b>205-3</b>	<b>Confirmed incidents of corruption and actions taken.</b>
	We are not aware of any incidents of corruption till date. We also ensure from our business partners and suppliers that such incidents, if any, must be reported to us. We have a zero-tolerance policy for corruption.
<b>206</b>	<b>Anti-competitive behavior</b>
<b>206-1</b>	<b>Legal actions for anti-competitive behavior, anti-trust, and monopoly practices</b>

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	No legal actions are pending or completed during the reporting period regarding anti-competitive behavior and violations of anti-trust and monopoly legislation in which the organization has been identified as a participant.
<b>207</b>	<b>Tax</b>
	This is not a material issue for Rao Tourist Services Pvt. Ltd., as determined by our ESG materiality assessment.
<b>301</b>	<b>Materials</b>
	This is not a material issue for Rao Tourist Services Pvt. Ltd., as determined by our ESG materiality assessment.
<b>302</b>	<b>Energy</b>
<b>302-1</b>	<p>Climate Targets and Environmental Goals: Rao Tourist Services Pvt. Ltd. has publicly set quantifiable and time-based greenhouse gas emissions reduction and renewable energy goals. We have published public goals, including at a minimum, a climate-related target such as greenhouse gas emissions reduction and renewable energy target, to reduce the environmental impacts of our operations and services.</p> <p>Scope 1 emissions came directly from the fuel consumed in our vehicles. Scope 2 emissions came from purchased electricity and the data has been extracted from the utility bills. Typical data sources included electricity bills.</p> <p>The road map to carbon neutrality by 2030 includes the following targets:</p> <ul style="list-style-type: none"> <li>• By 2028, 60 % renewable electricity for all offices</li> <li>• By 2028, 20 % of vehicles will be EVs.</li> </ul> <p>Rao Tourist Services Pvt. Ltd. is determined to continue decarbonizing our operations by committing to close the existing technology gaps and continuing to charge toward a future with zero emissions.</p>
<b>302-2</b>	<b>Energy consumption outside of the organization.</b>
	We do not have any such data, but we have plans to ensure all stakeholders in our value chain reduce carbon emissions and we shall collect data for the same.
<b>302-4</b>	<b>Reduction of energy consumption</b>
	Disclosure 302-1
<b>302-5</b>	<b>Reductions in energy requirements of products and services</b>
	Disclosure 302-1
<b>303</b>	<b>Water and Effluents</b>
<b>303-1</b>	<b>Interactions with water as a shared resource</b>
	<p>We use water supplied by the Municipality and there is no extraction of water from any water source. There are no water-related impacts that are directly from our operations.</p> <p>As sustainability is the heart of Rao Tourist Services Pvt. Ltd., water-related impacts are addressed, including how the organization works with stakeholders to steward water as a shared resource, and we engage with suppliers or customers to save water and manage effluents.</p>
<b>303-2</b>	<b>Management of water discharge-related impacts</b>
	This is not a material issue for Rao Tourist Services Pvt. Ltd. , as determined by our ESG materiality assessment. We do not have any wastewater/effluent.
<b>303-3</b>	<b>Water Withdrawal</b>

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	<p>This is not a material issue for Rao Tourist Services Pvt. Ltd., as determined by our ESG materiality assessment. We do not have any water withdrawal from any sources like groundwater, rivers, or any other surface water except the supply from the municipality.</p> <p>RAO TOURIST SERVICES PVT. LTD. does not generate significant environmental impacts from our operations</p>
<b>303-4</b>	<b>Water Discharge</b>
	<p>This is not a material issue for Rao Tourist Services Pvt. Ltd. , as determined by our ESG materiality assessment. We do not have any wastewater / effluent. We do not have any kind of water discharge except the rest rooms wherein, it goes to the Municipal facilities.</p>
<b>303-5</b>	<b>Water Consumption</b>
	<p>This is not a material issue for Rao Tourist Services Pvt. Ltd. , as determined by our ESG materiality assessment. The water consumption is very insignificant at our offices except for drinking, washrooms and kitchen area.</p>
<b>304</b>	<b>Biodiversity</b>
	<p>Rao Tourist Services Pvt. Ltd. does not generate significant environmental impacts from our operations and we do not have any impact on biodiversity. Moreover, we have planted trees to prevent and mitigate pollution.</p>
<b>305</b>	<b>Emissions</b>
<b>305-1</b>	<b>Direct (Scope 1) GHG emissions</b>
	<p>Scope 1 Greenhouse gas (GHG) emissions from compressed natural gas (CNG), Diesel and Petrol vehicles used by Rao Tourist Services Pvt. Ltd.</p> <p>The CNG consumption in the reporting period was 9,47,658 kg  The Petrol consumption in the reporting period was 44,502 litre  The Diesel consumption in the reporting period was 1,87,90,320 litre</p> <p>Emission Factor (kg CO<sub>2</sub>e/unit)</p> <p>2.75 (CNG)  2.68 (Diesel)  2.31 (Petrol)</p> <p>The GHG emission factor for CNG can vary, but a commonly used value is approximately 2.75 kg of CO<sub>2</sub> equivalent per kg of CNG combusted. The emission factors for CH<sub>4</sub> and N<sub>2</sub>O are 0.0011 and 0.0001 respectively.</p> <p>Total Emissions: For 9,47,658 kg of CNG:  Total Emissions = Mass of CNG × Emission Factor  Total Emissions = 9,47,658 kg × 2.75 kg CO<sub>2</sub>e/kg CNG  Total Emissions ≈ 26,06,060 kg CO<sub>2</sub>e</p> <p>Total Emissions: For 44,502 litre of Petrol:  Total Emissions = Petrol Consumed × Emission Factor  Total Emissions = 44,502 litre × 2.31 kg CO<sub>2</sub>e/litre Petrol  Total Emissions ≈ 1,02,800 kg CO<sub>2</sub>e</p> <p>Total Emissions: For 1,87,90,320 litre of Diesel:  Total Emissions = Diesel Consumed × Emission Factor</p>

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	<p>Total Emissions = 1,87,90,320 litre × 2.68 kg CO<sub>2</sub>e/litre Diesel Total Emissions ≈ 5,03,58,058 kg CO<sub>2</sub>e</p> <p>Total GHG emissions from Rao Tourist Services Pvt. Ltd. would be approximately 5,30,66,918 kg CO<sub>2</sub>e (53,067 MTCO<sub>2</sub>e).</p> <p>Explanation (Climate Targets): We have started transitioning and have added 6 EVs in our fleet and will maintain the status quo in this financial year. We have already sold out our BS IV fleet, bringing down the diesel consumption to minimum. By 2028, 20 % of vehicles will be EVs. We have set targets towards carbon neutrality with 80% EVs by 2035.</p>
<b>305-2</b>	<b>Energy indirect (Scope 2) GHG emissions</b>
	<p>Scope 2 Greenhouse gas (GHG) emissions from 76394 kWh of electricity by Rao Tourist Services Pvt. Ltd. in the reporting period.</p> <p>For Northern Grid, the emission factor is taken as 0.82 kg CO<sub>2</sub>e per kWh.</p> <p>GHG Emissions= 76394 kWh × 0.82 kg CO<sub>2</sub>/kWh = 63086 kg CO<sub>2</sub>e</p> <p>So, the GHG emissions for 76394 kWh of electricity would be approximately 63086 kg CO<sub>2</sub>e.</p> <p>Reduction in emissions: We have planned to install 10KW solar panels by March 2025.</p> <p>Climate Targets:</p> <p>In the reporting period, the GHG emissions from electricity were approximately 63086 kg CO<sub>2</sub>e. To achieve our climate targets we have already identified the vendor for solar power at our facility/office complex for installation of another 10KW by March 2025. We have target of 60% renewable energy for office consumption &amp; EV Charging by 2028.</p>
<b>305-3</b>	<b>Other indirect (Scope 3) GHG emissions</b>
	<p>Scope 3 emissions come from our value chain activities such as business travel, product transport, and purchased goods and services. We have instructed our stakeholders to update the records for all such emissions.</p>
<b>305-5</b>	<b>Reduction of GHG emissions</b>
	<p>We have established specific, measurable, achievable, relevant, and time-bound (SMART) goals for greenhouse gas emissions reduction within our organization. We are committed to continuously monitoring and reducing our emissions. Our internal targets are aligned with best practices and international standards to ensure meaningful progress.</p> <p>We are investing in energy-efficient technologies and practices to reduce our overall energy consumption</p> <p>Our sustainability strategy focuses on reducing our environmental impact through energy efficiency, waste reduction, and sustainable procurement practices.</p>

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	<p>We have implemented a comprehensive emissions tracking system to monitor our progress and identify further opportunities for improvement.</p> <p>To achieve our climate targets we have already identified the vendor for solar power at our facility/office complex for installation of solar panels. We are also in the process of purchasing more EVs.</p>
<b>306</b>	<b>Effluents and Waste</b>
<b>306-1</b>	<b>Waste generation and significant waste-related impacts</b>
	<p>Waste is not a material issue for Rao Tourist Services Pvt. Ltd., as determined by our ESG materiality assessment. We provide some perspective in this report for those stakeholders who have an interest in this issue. Our operations were not involved in any significant spills.</p> <p>We do not generate significant environmental impacts from our operations and no water body is affected.</p> <p>We have circularity measures and we try to implement these across our value chain. We educate and sensitize our suppliers as well as our customers for the same. We promote reuse, recycling or recovery for any kind of waste, if any.</p> <p>Rao Tourist Services Pvt. Ltd. is currently collecting data for solid, hazardous, and non-hazardous waste for our all operations. Because we are not involved in manufacturing, our management and mitigation of effluents and waste is limited primarily to solid waste disposal and recycling from supplier packaging, pallets, scrap metal, office paper, plastics, and mixed recycling, as well as generated waste from vehicles' maintenance and facility operations. Our reporting of waste is currently on that generated by our activities. Regarding water conservation, we have a rainwater harvesting system and zero wastewater discharge.</p> <p>Organic waste is nil and any kind of inorganic solid waste is being collected by the Municipality, which is also negligible in quantity.</p>
<b>307</b>	<b>Environmental Compliance</b>
	Rao Tourist Services Pvt. Ltd. did not incur any fines for non-compliance with environmental laws and regulations concerning the provision and use of services from our controlled entities.
<b>308</b>	<b>Supplier Environmental Assessment</b>
	<p>At Rao Tourist Services Pvt. Ltd., we screen new suppliers using environmental criteria, that includes water, solid waste and effluents, energy use, and Carbon footprint; we use due diligence, to identify and assess significant actual and potential negative environmental impacts in the supply chain.</p> <p>Recognising the significance of supply chain risk and performance, Rao Tourist Services Pvt. Ltd. is committed to demonstrating leadership through our sphere of influence. We have a Procurement Policy and Supplier Code of Conduct in place that require ESG risk assessments to be completed as part of procurement activity. We are working to ensure the number of current suppliers assessed for environmental impacts is tracked, and those suppliers identified as having negative environmental impacts are supported to remediate their activities.</p> <p>The same is achieved by interviewing, written communication, terms and conditions in the agreement, and prioritize suppliers for assessment of environmental impacts; actions taken to address the significant actual and potential negative environmental impacts identified in the supply chain. We ensure that whether the actions are intended to prevent, mitigate, or remediate the impacts.</p>

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<b>401-1 to 401-3</b>	<b>Employment</b>
	The same is mentioned in the HR policy document, including the suppliers as well.
<b>402</b>	<b>Labor/Management Relations</b>
<b>402-1</b>	<b>Minimum notice periods regarding operational changes</b>
	At Rao Tourist Services Pvt. Ltd., we have a one-week notice period for any significant change in operations/routes/placement of drivers.
<b>403</b>	<b>Occupational Health &amp; Safety</b>
	Identified Omission: Rao Tourist Services Pvt. Ltd. 's Health and Safety Policy details our commitment to improving workplace health and safety for our colleagues, customers, drivers, partners and suppliers. However, this information is subject to specific confidentiality constraints and is not reported externally.
<b>404</b>	<b>Training and Education</b>
	These Statements are available in our HR Policy document.
<b>404-1</b>	<b>Average hours of training per year per employee</b>
	Identified Omission: Rao Tourist Services Pvt. Ltd. currently only tracks this information for mandatory compliance training, but it is not reported on publicly. Overall training hours – including ongoing individual professional development and role-specific induction – are not yet tracked at a Group level.
<b>404-2</b>	<b>Programs for upgrading employee skills and transition assistance programs.</b>
	Through its strategic workforce planning framework, Rao Tourist Services Pvt. Ltd. continues to prioritize investment to build the skills and capabilities of its workforce.
<b>404-3</b>	<b>Percentage of employees receiving regular performance and career development reviews</b>
	All Rao Tourist Services Pvt. Ltd. staff / drivers have regular performance reviews aligned with career development. Formal performance appraisals are conducted twice per year. The annual performance appraisal results in an individual receiving an overall performance outcome, which is based on the achievement of individual or shared stretch goals aligned to Rao Tourist Services Pvt. Ltd. 's strategy, behavioral goals, and in some areas, people leader goals assessed using the performance appraisal process.
<b>405</b>	<b>Diversity and Equal Opportunity</b>
<b>405-1</b>	<b>Diversity of governance bodies and employees</b>
	<p>We actively promote diversity and inclusion within our board of directors. This includes ensuring a mix of gender, minority status, and other indicators of diversity. We internally monitor and assess our board's diversity to ensure we are fostering an inclusive governance structure. Our practices align with global standards for board diversity and inclusion. We employ inclusive practices in the recruitment and selection of board members to ensure a diverse and representative board. We provide ongoing development and support for board members from all backgrounds to ensure effective governance and leadership.</p> <p>Rao Tourist Services Pvt. Ltd.is dedicated to fostering diversity and inclusion at all levels, including our board of directors. We continuously strive to maintain a diverse and inclusive governance structure. Rao Tourist Services Pvt. Ltd. publicly reports on representation (percentage of employees per diversity category, such as gender, minority status, and other indicators of diversity). Public reporting is on our website in the GRI (Global Reporting Initiative) report. Workforce metrics include the percentage of employees per employee category, age group, gender, and other indicators of diversity, D&amp;I training (i.e., Unconscious or Racial Bias Awareness), mentorship programs, and Recruitment programs targeting diverse talent.</p>

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	<p>Our Diversity and Inclusion (D&amp;I) Policy outlines our commitment to promoting an inclusive culture where all individuals feel valued, respected, and empowered to contribute to the success of the company. This policy applies to all employees, contractors, job applicants, and stakeholders involved with Rao Tourist Services Pvt. Ltd. We have a diverse Workforce (individuals of different backgrounds, experiences, skills, and perspectives), we provide equal opportunity to all employees and applicants, irrespective of race, color, ethnicity, religion, gender, sexual orientation, gender identity or expression, disability, age, National origin, veteran status, marital status, or any other characteristic protected by law.</p> <p>Rao Tourist Services Pvt. Ltd. strictly prohibits any form of discrimination, harassment, or bullying. All employees are expected to treat each other with dignity and respect, and any inappropriate behavior will be addressed swiftly and effectively.</p> <p>Our D&amp;I policy will be communicated during onboarding, included in the employee handbook, and regularly reinforced through company-wide communications and events.</p> <p><b>Inclusive Hiring Practices:</b></p> <ul style="list-style-type: none"> <li>• <b>Diverse Candidate Pools:</b> We actively build diverse candidate pools through partnerships with professional associations, diversity job fairs, and inclusive job boards.</li> <li>• <b>Unbiased Recruitment:</b> Our recruitment processes include blind resume screening and structured interviews to minimize biases.</li> </ul> <p><b>Partnerships and Collaborations:</b></p> <ul style="list-style-type: none"> <li>• <b>Educational Partnerships:</b> Collaborating with universities and educational institutions with diverse student populations for internship and entry-level opportunities.</li> <li>• <b>Community Outreach:</b> Engaging with community organizations supporting underrepresented / vulnerable groups to promote job opportunities.</li> </ul> <p><b>Training and Development:</b></p> <ul style="list-style-type: none"> <li>• <b>Diversity Training:</b> Regular diversity and inclusion training for all employees to raise awareness and foster an inclusive culture.</li> <li>• <b>Leadership Development:</b> Leadership development programs targeted at underrepresented groups to ensure a diverse leadership pipeline.</li> </ul> <p><b>Mentorship Programs:</b></p> <ul style="list-style-type: none"> <li>• <b>Mentorship Opportunities:</b> Establishing mentorship programs connecting diverse employees with experienced mentors to support career growth.</li> </ul> <p><b>Retention Strategies</b></p> <p><b>Employee Resource Groups (ERGs):</b></p> <ul style="list-style-type: none"> <li>• <b>Support Networks:</b> Supporting Employee Resource Groups (ERGs) that provide a platform for employees to connect, share experiences, and promote inclusivity.</li> </ul> <p><b>Inclusive Workplace Policies:</b></p> <ul style="list-style-type: none"> <li>• <b>Flexible Work Arrangements:</b> Implementing flexible work arrangements to accommodate diverse needs and promote work-life balance.</li> <li>• <b>Equal Opportunity Policies:</b> Ensuring equal access to opportunities, resources, and promotions for all employees.</li> </ul> <p><b>Monitoring and Accountability</b></p> <p><b>Diversity Metrics:</b></p> <ul style="list-style-type: none"> <li>• <b>Tracking Progress:</b> Regularly tracking and analyzing diversity metrics to assess the effectiveness of our inclusion and diversity initiatives.</li> <li>• <b>Public Reporting:</b> Reporting diversity and inclusion progress in our annual sustainability report.</li> </ul>
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	<p>Continuous Improvement:</p> <ul style="list-style-type: none"> <li>Feedback Mechanisms: Gathering employee feedback on our diversity and inclusion efforts to identify areas for improvement.</li> </ul>
<b>405-2</b>	<b>Ratio of basic salary and remuneration of women to men</b>
	All labour laws are followed.
<b>406</b>	<b>Non-discrimination</b>
	<p>There are no incidents of discrimination. We have stricter corrective actions for the same by reviewing incidents and having a remediation plan implemented by internal management review processes. Discrimination based on race, color, religion, sex, gender identity or expression, sexual orientation, age, disability, marital status, citizenship, genetic information, or any other characteristic protected by law is strictly prohibited.</p> <p>Employees are encouraged to report any incidents of discrimination or harassment to their supervisor, HR department, or through the confidential reporting channels provided by the company. All reports of discrimination or harassment will be promptly and thoroughly investigated by qualified personnel. If the investigation finds that discrimination or harassment has occurred, appropriate corrective actions will be taken. This may include disciplinary action up to and including termination of employment.</p> <p>Regular training programs are conducted to ensure all employees understand the Non-Discrimination and Anti-Harassment Policy and their responsibilities under it.</p>
<b>407</b>	<b>Freedom of Association and collective bargaining</b>
<b>407-1</b>	<b>Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk</b>
	Rao Tourist Services Pvt. Ltd. always promotes joining and running drivers/workers their own organizations/unions and we took measures in the reporting period intended to support rights to exercise freedom of association and collective bargaining. Moreover, suppliers are also made conversant to such issues.
<b>408</b>	<b>Child Labor</b>
	Rao Tourist Services Pvt. Ltd. has implemented stricter guidelines to have any driver/worker below the age of 18. We also ensure and issue directions to our suppliers to have any child labor. Our Procurement Policy and Supplier Code of Conduct address Human Rights, child labour and Modern Slavery, and support practical management of these important issues across our business.
<b>409</b>	<b>Forced or Compulsory Labor</b>
	<p>Rao Tourist Services Pvt. Ltd. is committed to conducting business ethically and with integrity. Our Procurement Policy and Supplier Code of Conduct address Human Rights and Modern Slavery, and support practical management of these important issues across our business.</p> <p>We recognize the importance of preventing modern slavery in all its forms, including child labor, forced labor, human trafficking, and other forms of exploitation. We have a Modern Slavery Policy that outlines our commitment to eradicating modern slavery from our operations and supply chain. This policy applies to all employees, directors, officers, contractors, suppliers, and business partners of Rao Tourist Services Pvt. Ltd. We expect all parties associated with us to uphold the principles outlined in this policy.</p> <p>At Rao Tourist Services Pvt. Ltd., we strictly follow the International Labour Organization (ILO) Convention 29 'Forced Labour Convention', forced or compulsory labor is defined as 'all work or</p>

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	service which is exacted from any person under the menace of any penalty and for which the said person has not offered himself voluntarily.'
<b>410</b>	<b>Security Practices</b>
	Not applicable: As we do not directly employ security personnel to fulfill our operations, disclosure 410-1 is not considered material to our business scope. Security personnel trained in human rights policies or procedures is not a material issue for Rao Tourist Services Pvt. Ltd.
<b>411</b>	<b>Rights of Indigenous Peoples</b>
	Though it is not a material issue for Rao Tourist Services Pvt. Ltd., but wherever, whenever the rights of Indigenous people are violated, our staff comes forward.
<b>412</b>	<b>Human Rights Assessment</b>
	Our Procurement Policy and Supplier Code of Conduct address Human Rights and Modern Slavery and support practical management of these important issues across our business. We have a Modern Slavery Statement, that includes training our employees on Human Rights and compliance of laws and regulations.
<b>413</b>	<b>Local Communities</b>
	As a core objective of our Safer Communities approach, we continue to offer our services initiatives to improve access to rental services for vulnerable people, as well as meet customers varied – and changing – needs. There are no negative impacts on local communities and our operations are not based adjacent to local communities. There are no vulnerable groups in the vicinity of our operations. Our plan outlines actions we are taking across our stakeholder groups.
<b>414</b>	<b>Supplier Social assessment</b>
<b>414-1</b>	<b>New suppliers that were screened using social criteria</b>
	Our Supplier Code of Conduct sets expectations and requires that an ESG risk assessment be completed as part of all procurement activity.
<b>414-2</b>	<b>Negative social impacts in the supply chain and actions taken</b>
	We collect information about the social impacts of our suppliers and through a questionnaire/discussions/meetings, we get the information on how they manage these impacts. The disclosures enable us to provide information on its approach to preventing and mitigating negative social impacts in our supply chain. Our Procurement Policy and Supplier Code of Conduct address Human Rights and Modern Slavery, support practical management of these important issues across our business. Due diligence is done for the same.
<b>415</b>	<b>Public Policy</b>
	There are no political contributions. These Statements are available on our website. We have PoSH policy for any kind of sexual harassment and we have formed internal PoSH committee for the same by including members from outside.
<b>416</b>	<b>Customer Health and Safety</b>
	<ul style="list-style-type: none"> <li>All drivers are trained for the health and safety of the customers. Even large number of drivers have been imparted with CPR training.</li> <li>We have safety standards, training, and background checks of drivers for the safety of customers, proper vehicle maintenance, fire protection devices, panic buttons, first-aid kits, and emergency contact numbers on display.</li> <li>We have cameras, sensors, and GPS for the safety of customers.</li> <li>The customer feedback and concerns are the cornerstone.</li> </ul>
<b>417</b>	<b>Marketing and Labeling</b>
	Marketing and Labeling is not a material issue for Rao Tourist Services Pvt. Ltd.
<b>418</b>	<b>Customer Privacy</b>
	<b>Substantiated complaints concerning breaches of customer privacy and losses of customer data</b>

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<b>418-1</b>	Nil complaints and the statements are available on our website in our Privacy Policy document.
<b>419</b>	<b>Socioeconomic Compliance</b>
<b>419-1</b>	<b>Non-compliance with laws and regulations in the social and economic area</b>
	In the reporting period, there were no known significant fines for non-compliance with laws and regulations concerning the provision and use of services from our controlled entities.