Basaveshwara Tours and Travels Pvt. Ltd.



FY 2024





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ABOUT THE REPORT

We are pleased to present Basaveshwara Tours and Travels Private Limited's ("BTT" or "Company") first Sustainability Report, underscoring our commitment to responsible business practices and transparency. This report highlights our sustainability efforts, key achievements, and strategic initiatives for the financial year April 1, 2023, to March 31, 2024.

The report has been prepared with reference to the Global Reporting Initiative (GRI) Standards and incorporates elements from the United Nations Sustainable Development Goals (SDGs).

The reporting scope includes all business activities undertaken during this period and the report serves as both a stakeholder communication tool and an internal reference document for informed decision-making. For any feedback or queries regarding this report, please reach out to Arvind M at arvind.mathapati@bttcabs.com



MESSAGE FROM THE **CEO**



It gives me great pleasure to present BTT's first Sustainability Report. This milestone reflects our journey since 2010—from a modest beginning with 50 vehicles and 10 drivers (partners) to becoming a trusted corporate transport provider with a presence across multiple states.

At BTT, our core focus remains on delivering safe, reliable, and efficient transport solutions to our clients. Over the years, we have expanded our services, catering to multinational corporations, shared service centers, and retail clients while maintaining high standards of operational excellence and compliance. This year, we operated a fleet of over 3,400 vehicles, delivering seamless transport solutions across multiple locations.

The transport sector operates in a regulated environment, and we are committed to adhering to all statutory requirements. From vehicle compliance, safety regulations, and labour laws to the adoption of sustainable mobility solutions, we ensure that our services align with evolving legal and operational

standards. Our structured Business Continuity and Risk Management framework further enables us to meet regulatory expectations while ensuring uninterrupted service.

As we continue to expand our operations, we remain committed to integrating sustainability into our core business strategy. To identify and address key ESG priorities, we have conducted a materiality assessment, ensuring our initiatives align with the most relevant environmental, social, and governance aspects.

Our efforts to integrate ESG in our operations include the increased adoption of EVs and CNG vehicles, enhanced safety measures, and a strong focus on employee well-being. To drive a structured and measurable approach, we have developed a comprehensive ESG roadmap outlining strategic actions across short-, mid-, and long-term horizons.

Looking ahead, we aim to further strengthen our technological capabilities, expand our operational footprint, reduce our carbon footprint and enhance customer experience. We continuously adapt to industry developments, including emerging mobility trends, digital transformation, and evolving regulatory requirements.

I extend my gratitude to our clients, partners, and employees who have been instrumental in this journey. As we grow, we remain committed to providing best-inclass transport solutions while integrating sustainable and responsible business practices.

KIRAN KUMAR
 Founder & CEO.

MESSAGE FROM THE CAO



At BTT, we believe that growth is built on data-driven decision-making, continuous improvement, and responsible business practices. Over the past year, we have taken significant steps to assess, measure, and integrate ESG considerations into our operations.

A key milestone in our sustainability journey has been the completion of a materiality assessment, enabling us to identify and prioritize the most relevant ESG factors impacting our business. This process has strengthened our ability to create long-term value for stakeholders while enhancing business resilience. Additionally, a gap assessment aligned with GRI standards has provided critical insights into areas for improvement, guiding us toward enhanced sustainability performance.

Demonstrating our commitment to transparency and accountability, we have submitted our first CDP disclosure for FY 2023-24 under the SME category, marking a significant step in tracking and disclosing our environmental impacts. Furthermore, we are developing multiple ESG-related policies to ensure a structured, measurable, and industry-aligned approach to sustainability. In FY 2023-24, we also conducted a peer benchmarking exercise to analyse industry best practices, further refining our ESG strategy in line with evolving expectations.

Recognizing our responsibility in addressing climate change, we undertook a comprehensive GHG emissions assessment in FY 2024 to establish a clear baseline, enabling us to take informed and strategic steps toward emission reduction.

Technology and analytics continue to be central to our operations. We are enhancing our data systems to optimize fleet management, monitor compliance, and strengthen safety measures, improving both operational efficiency and service reliability. Leveraging data insights, we remain focused on driving regulatory adherence and enhancing the customer experience.

Looking ahead, we are committed to further strengthening our ESG framework, embedding sustainability into our core decision-making processes, and aligning our reporting with global best practices. We remain dedicated to creating long-term value for our clients while integrating sustainability into every aspect of our business strategy.

- ARVIND M Chief Analytical Officer (CAO)

ABOUT BTT

BTT, established in 2010, has grown into a leading transport service provider across India. Headquartered in Bengaluru, Karnataka, BTT delivers a comprehensive range of travel solutions, catering to corporates, multinational companies, and retail clients.

With a commitment to customer satisfaction, service quality, and operational excellence, BTT ensures seamless and efficient transport services across its nationwide network. As a one-stop travel solutions provider, the Company offers customized and innovative fleet management services, meeting the diverse mobility needs of businesses and organizations.

BTT has a well-established presence across PAN India supporting global shared service centers. Our primary operational model utilizes a Company-owned fleet for employee transportation, supplemented by strategic alliances with local experts and resources. This approach allows us to deliver personalized and efficient travel experiences while fostering local economic growth. We are committed to providing innovative and competitive fleet services tailored to the unique needs of our

corporate clients, ensuring both quality and sustainability in our transportation solutions.

Certifications and Accreditations

At BTT, we prioritize quality, safety, and sustainability across all our operations.

Our certifications are a testament to our commitment to delivering reliable and customer-focused transportation solutions.

Below are some key certifications we have achieved:



Presence in the Employee Transport Service (ETS) Sector:

With a strong operational footprint across PAN India, BTT serves over 50+ satisfied clients, facilitating daily commutes for numerous happy customers. Our extensive fleet operates daily, managed by a dedicated team of professionals committed to delivering exceptional service. We take pride in providing safe employee transportation solutions, ensuring a secure travel experience for all our passengers



MISSION

Our mission is to meet our clients' operational expectations through high quality of service & Description amp; cost optimization Adapt to Environment friendly means of Transport Have Skilled staff to cater to the everevolving Transport needs.

VISION

To generate employment for ~10,000 people by 2030. To be a socially responsible Company at every step

VALUES

- Continuous process improvement
- Fairness, Humility & Equity at workplace
- Accountability
- Quality assurance
- Service reliability
- Responsiveness

Journey of BTT:

Founded with a vision to provide safe, reliable, and comfortable transportation, BTT began its journey with a modest fleet of 50 vehicles. The Company's dedication towards the client service focusing on punctuality and exceptional operational standards quickly earned us recognition within the local community. This foundation paved the way for remarkable growth, witnessing a surge in fleet size, turnover, and staff over the years.



Innovative and Niche Travel Services

BTT is committed to providing a wide array of travel services to meet various client requirements. These services include:



Employee Transportation Service: BTT offers a diverse fleet of vehicles to accommodate various transportation needs, ensuring employees commute safely and punctually to their workplaces.



End-to-End Transport Solutions: BTT delivers end-to-end transportation solutions, encompassing fleet management, technology integration, and dedicated operational teams for seamless and efficient operations.



EV Fleet: BTT promotes sustainable urban mobility with its zero-emission electric vehicle fleet, reinforcing its commitment to reducing carbon footprints.



Rent-a-Car Services: BTT offers flexible rent-a-car services, including on-call bookings, airport transfers, and expatriate services.



Long-Term Rentals: BTT offers long-term rental options for premium vehicles, tailored to meet the needs of businesses and individuals requiring reliable transportation for extended periods.



MICE Support: BTT offers premium long-term vehicle rental options, designed to cater to businesses and individuals seeking reliable and extended transportation solutions.



MOBILITY CHALLENGES IN INDIA

India faces significant mobility challenges, driven by rapid urbanization, rising vehicle numbers, and deteriorating air quality. The country has implemented Bharat Stage (BS) emission norms to regulate vehicular emissions, with BS-I introduced in 2000, followed by BS-II (2005), BS-III (2010), BS-IV (2017), and the latest BS-VI in 2020. However, older vehicles that still operate under BS-I and BS-II continue to contribute to high pollution levels, worsening Air Quality Index (AQI) concerns in major cities. While mass public transit systems play a crucial role in reducing congestion and emissions, gaps in infrastructure, last-mile connectivity, and the slow adoption of EVs hinder their full effectiveness.



India has undertaken multiple initiatives to accelerate EV adoption and improve public transportation infrastructure. The National Electric Bus Program (NEBP), launched in 2022, aims to deploy 50,000 electric buses over five years, backed by an investment of US\$10 billion (Rs 820 billion). Despite this ambitious goal, as of May 2023, only 4,506 electric buses have been registered, accounting for just 1.25% of the total bus fleet. Maharashtra has emerged as a front-runner in e-bus adoption, operating more than half of India's electric buses.

Beyond public transportation, the Indian government has set an ambitious target for EVs to constitute 30% of car sales by 2030. To support this transition, a \$1.3 billion incentive scheme, PM E-DRIVE, has been introduced, offering subsidies for electric two-wheelers, three-wheelers, ambulances, and trucks. Automakers are responding with plans to launch nearly a dozen new EV models in 2025, targeting the premium market with improved driving ranges and faster charging capabilities.

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https://www.icis.com/explore/resources/news/2024/09/12/11031437/india-approves-1-3-billion-incentive-scheme-for-electric-vehicles/?

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https://evmagz.com/india-approves-1-3-billion-incentive-scheme-to-boost-electric-vehicle-adoption/?

https://www.statista.com/statistics/665051/total-road-length-in-india/

https://www.ndtv.com/india-news/462-people-died-in-road-accidents-in-india-every-day-this-state-tops-list-7654809



Additionally, cities like Chennai are accelerating the electrification of public transport and private fleets to curb emissions. Policies promoting the scrapping of old, polluting vehicles further contribute to cleaner air and a greener transport ecosystem.

Despite these efforts, challenges such as high costs, limited charging infrastructure, and range anxiety continue to hinder widespread EV adoption. However, the combined approach of expanding electric public transportation, incentivizing private EV ownership, and promoting shared mobility solutions represents a strategic move toward mitigating air pollution and enhancing urban mobility in India.

India's vast road network, spanning approximately 6.37 million kilometres, faces significant challenges that hinder mobility and safety. Rapid urbanization has led to severe congestion in major cities, with average traffic speeds as low as 17.2 km/h in Bengaluru. Road safety remains a critical concern; in 2022, India recorded over 168,000 fatalities from road accidents, averaging 462 deaths daily. Addressing these issues through improved infrastructure, maintenance, and traffic management is essential to enhance mobility and reduce accidents nationwide.



Mitigation Efforts by BTT

India's transportation sector is at an inflection point, balancing rapid urban expansion with the need for sustainable mobility solutions. While public transit systems are vital in reducing congestion and emissions, challenges such as last-mile connectivity, outdated vehicle fleets, and the slow adoption of EVs hinder progress.

BTT plays a crucial role in bridging these gaps by offering reliable and scalable mobility solutions tailored for corporate clients. Beyond just providing transport, the Company supports India's push toward cleaner mobility by integrating electric and shared transport options where feasible. In parallel, BTT recognizes the importance of operational resilience—continuously adapting to industry shifts, policy changes, and evolving sustainability standards.

With India setting ambitious targets for EV adoption and clean transport infrastructure, BTT remains committed to driving this transformation through a diverse fleet that includes both electric and CNG vehicles. While EVs offer a zero-emission solution for urban mobility, CNG vehicles serve as an immediate and effective alternative, significantly reducing emissions compared to petrol and diesel counterparts. By integrating both EVs and CNG-powered vehicles into its fleet, BTT not only lowers its carbon footprint but also provides a practical, sustainable commuting option. Through strategic innovation, optimized fleet management, and responsible mobility practices, the Company contributes to a more efficient and environmentally friendly urban transport ecosystem.

Relevance of Employee Transport Service (ETS) in Climate Action

ETS play a vital role in reducing carbon emissions and promoting sustainable mobility. By

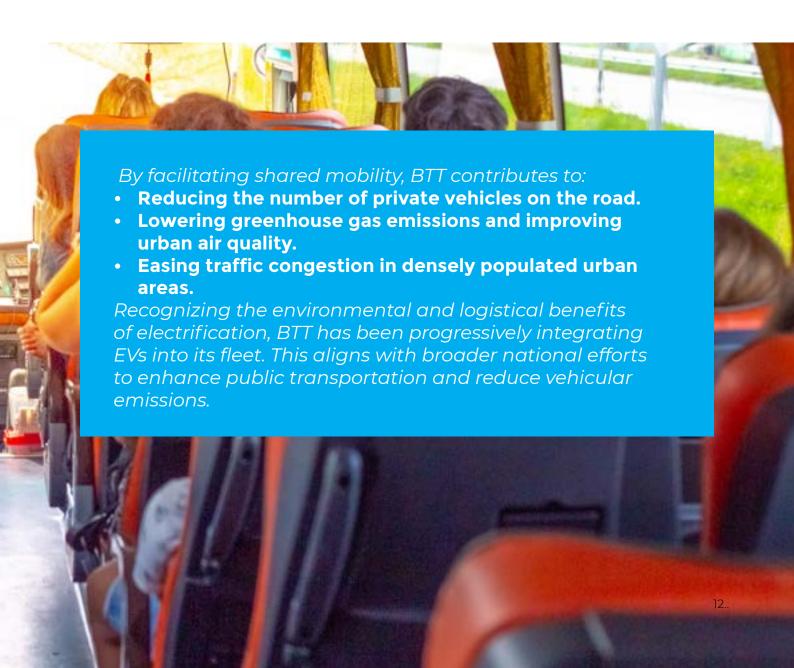
offering shared transport options, companies significantly reduce the number of individual vehicles on the road, leading to lower greenhouse gas emissions, improved air quality, and decreased fuel consumption. Additionally, efficient route planning and fleet optimization enhance fuel efficiency, minimizing overall energy usage. Organized mass transport solutions (ex: Company provided transport) like buses help ease traffic congestion, further reducing emissions from idling and stop-and-go traffic. This contributes not only to lower environmental impact but also to improved urban mobility and reduced commute times for employees. Additionally, by promoting shared transport solutions, ETS fosters a culture of sustainable commuting, making public and corporate transport a preferred choice over single-occupancy vehicles, ultimately contributing to a cleaner and more efficient urban landscape.

Beyond environmental benefits, ETS fosters sustainable commuting habits by encouraging employees to opt for shared, efficient transport solutions. Companies that invest in smart and responsible transport strategies align with their ESG commitments and regulatory requirements, reinforcing their leadership in corporate sustainability efforts. By integrating sustainable mobility solutions, businesses can enhance climate resilience, improve operational efficiency, and provide a seamless commuting experience for employees.



BTT's Role in Climate Action

With a fleet of over 3,400 vehicles serving major corporate clients, BTT ensures efficient transport solutions that help reduce per capita emissions. By optimizing fleet operations and implementing effective route planning, the Company minimizes fuel consumption and enhances overall sustainability. BTT encourages employees to opt for shared transport, leading to fewer cars on the road and reduced overall fuel consumption. Through optimized fleet operations and effective route planning, the Company not only minimizes environmental impact but also promotes sustainable commuting habits, making corporate transport a preferred choice over single-occupancy vehicles. BTT's safe and reliable transport service encourages client employees to choose ETS over personal vehicles, leading to fewer cars on the road and a significant reduction in pollution. By offering mass transport options, including buses to the clients, the Company helps reduce per capita emissions by lowering the number of individual vehicles on the road. BTT is investing in electric vehicles (EVs) to transition towards cleaner transport solutions. While challenges such as high charging costs and vehicle breakdowns persist, the Company is actively addressing these barriers to make EV adoption more viable.



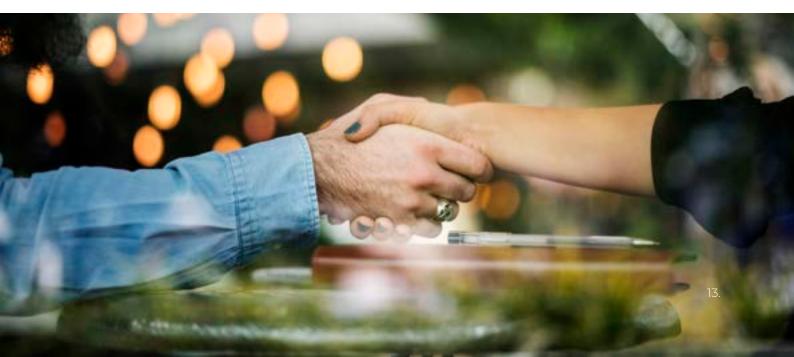
MATERIALITY **ASSESSMENT AND STAKEHOLDER ENGAGEMENT**

BTT understands the importance of aligning our operations with the needs and expectations of both our stakeholders and the environment. We believe that creating long-term value is rooted in collaboration and transparency.

Our stakeholder engagement approach is built on trust, transparency, and open communication, allowing us to effectively respond to the evolving needs of our business and the communities we serve. We engage with both internal and external stakeholders, leveraging their feedback to strengthen our sustainability initiatives. By integrating insights from leadership, we ensure that our strategies remain aligned with the most relevant and pressing priorities for our business and stakeholders.

Stakeholder Engagement Process





Methodology for Identifying Material Topics/Materiality Assessment Process

Stakeholder Identification and Engagement: Key stakeholders from various functions were identified, and interactions were conducted to gather inputs on material issues affecting the business. Inputs were assessed based on stakeholders' experience and seniority.

Peer and Client Benchmarking:
Relevant peers and clients
were identified based on
their business models and
sustainability disclosures. Their
material themes were assessed
for relevance to BTT's operations.

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MATERIALITY ASSESSMENT

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sass Relevance: Material themes from the SASB standards relevant to BTT's business model were reviewed.

Finalization, Scoring and Impact Identification: Material themes were prioritized based on stakeholder insights, peer benchmarking, and a SASB assessment. Eight key themes were identified based on their scores and the significance of their impact on the business.



Our Material Topics

High	Human Rights	Emission & Climate Change Compliances	Customer Well- being & Safety Occupational Health & Safety
Overall Importance	Community Relations	Risks & Control Systems	Business Ethics
Low +		Business Impact	High

Overview of Material Topics

Material Issue	Risk or Opportunity	Rationale for Identifying as Risk/Opportunity	Mitigation Approach
Emissions & Climate Change	Risk & Opportunity	Regulations to reduce fleet emissions; Opportunity to lead in sustainable transport	Increasing EV & CNG fleet adoption; Exploring carbon offset projects in future
Customer wellbeing and safety responsibility	Risk	High reliance on safe and timely transport; Any lapses can impact reputation and client trust	GPS tracking, panic buttons, safety audits, trained drivers, emergency response system

Risk & Control Systems	Risk	Gaps in compliance with transport regulations, labour laws, or safety requirements could result in penalties and legal action	Regular statutory audits, technology-driven compliance tracking
OHS	Risk	Continuous working hours, exposure to hazardous conditions, and lack of health monitoring can increase driver fatigue, accidents, affecting service reliability	Driver health checkups, breath analyser tests
Community Relations	Opportunity	Supporting local communities strengthens brand reputation and social license to operate	CSR initiatives (tree plantation, education support, blood donation drives)
Human Rights	Risk	Fair wages and ethical treatment of employees	Adherence to applicable laws, periodic internal audits, adopting grievance redressal mechanisms
Business ethics	Risk	Any ethical lapses can lead to loss of credibility and regulatory scrutiny	Transparency, compliance focus and adopting anti-corruption and anti-bribery policies
Compliances	Risk & Opportunity	Non-compliance may lead to penalties and reputational damage, while strong compliance boosts trust and competitiveness.	Regular audits, legal updates tracking, digital record-keeping, and compliance-aligned policies.



ESG ROADMAP

BTT's ESG roadmap is structured around three key goals: Climate Action, ESG Integration in Operations, and ESG Disclosures & Performance Monitoring. These goals align with our commitment to sustainability, operational excellence, and transparency.



Climate Action

BTT is dedicated to reducing its carbon footprint by adopting cleaner transportation solutions and optimizing fleet efficiency. Our emissions assessment follows the India GHG Program and GHG Protocol guidelines, ensuring robust measurement and monitoring of Scope 1, 2, and 3 emissions. Additionally, we leverage technology-driven route optimization to reduce fuel consumption and lower per capita emissions. In future, by integrating climate risks and opportunities into our business strategy, we aim to strengthen our long-term resilience.



ESG Integration in Operations

BTT is embedding ESG principles into its core operations by prioritizing driver well-being, customer safety, and responsible governance. We ensure fair wages, timely payments, and accessible grievance redressal mechanisms for drivers and employees. Safety monitoring systems, periodic driver training, and enhanced complaint resolution frameworks are in place to improve the commuting experience for all stakeholders. Ethical governance remains a key focus, with compliance audits, anti-bribery policies, and responsible business practices guiding our operations. Additionally, BTT is committed to fostering diversity and inclusion by increasing opportunities for women drivers and promoting an equitable work environment. Our corporate social responsibility (CSR) initiatives focus on community engagement and social impact.



ESG Disclosures & Performance Monitoring

Transparency and accountability are central to our ESG strategy. We will be establishing Key Performance Indicators (KPIs) to measure sustainability progress, setting clear targets for emissions reduction, fleet electrification, and governance improvements. Our annual sustainability report will outline our ESG performance, and we aim to enhance public disclosures by strengthening the ESG section on our website. Improved data management and performance tracking will enable continuous improvement and informed decision-making. BTT's ESG roadmap is designed to evolve with industry best practices, regulatory requirements, and stakeholder expectations. By continuously refining our approach and setting measurable targets, we are building a resilient, future-ready business model that prioritizes sustainability, stakeholder well-being, and ethical governance.

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

ENVIRONMENTAL **STEWARDSHIP**

COMMITMENT TO ENVIRONMENTALLY RESPONSIBLE SERVICES

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At BTT, we recognize the transport sector's pivotal role in addressing environmental challenges. As a responsible mobility solutions provider, we are committed to reducing our environmental footprint while maintaining operational efficiency and service excellence. Our approach to environmental impact mitigation centers on adopting cleaner transportation technologies, actively monitoring greenhouse gas emissions, and embedding sustainable practices across our operations.

GHG Emissions & Climate Impact

Managing our carbon footprint is a core aspect of our environmental responsibility. Aligned with global best practices, we have evaluated our Scope 1, Scope 2, and Scope 3 emissions to pinpoint key impact areas and opportunities for improvement. This emissions assessment provides a foundation for implementing effective mitigation strategies and advancing toward low-carbon mobility solutions.

As part of our commitment to transparency and climate action, we have submitted our first CDP disclosure this year under the SME (Small and Medium Enterprises) category. This marks a significant step in aligning with global environmental reporting standards, enabling us to track progress, identify areas for improvement, and enhance accountability in our sustainability journey.



Overview of Emissions

Understanding our emissions profile is crucial for identifying key impact areas and developing targeted mitigation strategies. This assessment follows the India GHG Program and GHG Protocol guidelines to ensure accuracy and alignment with industry best practices:

- Scope I emissions arise from fuel combustion in Company-owned vehicles operated by BTTemployed drivers.
- · Scope 2 emissions stem from electricity consumption in offices and for EV charging.
- The most significant impact comes from Scope 3 emissions, primarily due to attached and leased vehicles. Under "Use of Sold Products," emissions are attributed to driver-owned vehicles operating under BTT's service model. Additionally, under "Downstream Leased Assets," emissions come from vehicles initially owned by BTT but later transferred to drivers through an EMI-based model.

The assessment highlights that Scope 3 emissions dominate BTT's footprint, making accurate measurement and reduction strategies essential. Going forward, BTT aims to refine its approach to tracking emissions, explore ways to optimize fuel efficiency, and identify opportunities to lower environmental impact across its fleet operations.

Topic	Emissions (MT CO2e)
Scope 1	751
Scope 2	35
Scope 3	5591
Total	6378
Emission Intensity ('MTCO _{2e} / ₹ Lakh Revenue from Operations')	1.02

Overview of Energy Consumption

Tracking and optimizing energy consumption is a critical component of our environmental stewardship efforts. We recognize that our energy use, especially related to our fleet operations and facilities, has a significant impact on our overall emissions profile. To address this, we have implemented energy monitoring practices that enable us to gather data, identify opportunities for improvement, and enhance operational efficiency.

1. Fuel Consumption:

The primary source of energy consumption at BTT arises from fuel used in our vehicle fleet. Our fleet includes both company-owned vehicles and driver-owned vehicles operating under our service model. We track fuel usage through vehicle logs and billing records to estimate Scope 1 emissions.

2. Electricity Consumption:

Our leased and managed offices consume electricity for daily operations and EV charging. Electricity usage contributes to Scope 2 emissions. We collect electricity data through monthly utility bills and building management systems where available



Activity	Energy Consumption (GJ)
Electricity from non-renewable sources (Grid)	178
Fuel	7002
Total	7180
Energy Intensity (GJ / Lakh Revenue from Operations)	1.14

To address our emissions footprint, BTT has initiated several measures, including:



- Fleet Electrification (SDG 7 Affordable and Clean Energy, SDG 13 Climate Action): A growing portion of our fleet comprises EVs, with a long-term plan to expand this further.
- Alternative Fuels (SDG 9 Industry, Innovation, and Infrastructure, SDG 12 – Responsible Consumption and Production):
 Approximately 60% of our fleet operates on Compressed Natural Gas (CNG), reducing dependence on conventional fossil fuels.
- Route Optimization (SDG 11 Sustainable Cities and Communities, SDG 13 – Climate Action): Technology-driven route planning minimizes fuel consumption and enhances operational efficiency.

These initiatives reflect BTT's commitment to lowering emissions while maintaining efficient transport solutions.

SOCIAL RESPONSIBILITY

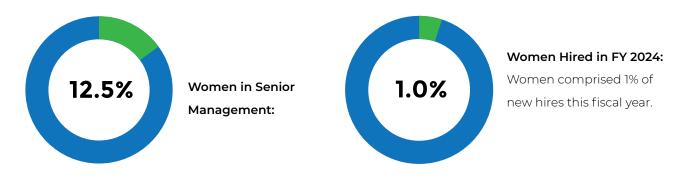
BTT recognizes that our workforce is the driving force behind our success. Our commitment to social responsibility includes, ensuring fair employment practices, employee welfare, diversity, and community engagement.

Human Resources and Workplace Practices

BTT upholds ethical employment standards that align with industry best practices and labour laws. We have established clear policies to prevent child and forced labour, promote workplace safety, and foster inclusivity.

Employment and Diversity

As of FY 2024, BTT's workforce comprises 125 employees, with 122 men and 3 women. While the gender ratio reflects the nature of the transportation sector, we are committed to increasing opportunities for women in the workforce.



Remuneration Parity: The remuneration ratio of women to men is I.OI, indicating near-equal pay for equal work.



Training and Development

At BTT, we prioritize continuous skill development to empower our employees and drive operational excellence. With focus on career growth and compliance, we delivered 8,080 hours of training in FY 2024, covering a wide range of professional and regulatory topics.

- Career Development Reviews: Conducted twice a year.
- Skill Upgradation: On-the-job training is provided to all employees.
- Health & Safety: Defensive driving training is mandated for all drivers.
- Regulatory & Compliance: Employees undergo training on workplace ethics and women's safety.
- Human Rights Training: Included as part of the induction process.
- On average, male employees received 65 hours of training, while female employees received 12 hours.











Employee and Driver Welfare

At BTT, fostering a safe and supportive work environment is integral to our operational philosophy. We place priority in safeguarding the safety and well-being of our employees and drivers, ensuring that standards and protocols are consistently upheld.

Health & Safety Measures

- Driver Fatigue Management: Drivers are encouraged to take at least 12 hours of rest per day to prevent exhaustion.
- Defensive Driving Programs: Periodic training sessions focus on enhancing awareness and reducing on-road risks.
- Emergency Response Procedures: A robust business continuity plan ensures quick response mechanisms for incidents.
- Accident & Incident Management: Due to our strict safety protocols, we have recorded zero fatalities and an average of less than one major accident per month.
- · Client Engagement: Engage with clients to provide safety training to drivers and rest areas for drivers

Ensuring Ethical Employment Practices

BTT strictly prohibits child and forced labour. Our internal monitoring mechanisms and compliance with labour laws ensure ethical employment across all operations.

Community Engagement and Corporate Social Responsibility (CSR)

BTT is dedicated to giving back to society through meaningful social initiatives. In FY 2024, our CSR programs successfully reached and benefited over 400 individuals, reinforcing our dedication to driving meaningful change.

Key Community Initiatives

Environmental Conservation: Planted **2,000 trees** in Bangalore over 3 acres.

Education & Inclusion: Supporting **local schools** and programs for **differently-abled** individuals.

Health & Blood Donation Campaigns: Encouraging employee participation in **life-saving** initiatives













GOVERNANCE & OPERATIONAL EXCELLENCE

At BTT, we believe that strong corporate governance is the bedrock of our long-term sustainability. It guides our decisions, fosters trust with our stakeholders, and ensures we operate with integrity and transparency. This commitment is built upon four fundamental pillars that shape our governance framework: Accountability, Transparency, Responsibility, and Fairness. These pillars are the guiding principles that drive us to deliver exceptional service while upholding the highest ethical standards.

Corporate Governance Pillar:

ACCOUNTABILITY

Our management team is committed to its clients, employees, and deliverables. We always work by adhering to the laws of the land and provide our unstinted commitment to the services offered.

TRANSPARENCY

Our fundamental principle is to promote trust, accountability and ethical behavior to have transparency in decision-making and equality in employment

RESPONSIBILITY

Range of responsibilities are delegated to ensure the operation is ethical, transparent and in the best interests of its stakeholders

FAIRNESS

Our Fairness policy is committed to the DNA of business-like integrity, ethics, compliance, and BTTs leadership to ensure that the relationship between clients and BTT Team is positive and healthy always.

Leadership Oversight

BTT's leadership team, led by Founder & CEO Kiran Kumar, plays a pivotal role in steering the Company's sustainability strategy and ensuring alignment with long-term business objectives. The leadership team's diverse expertise across strategy, analytics, marketing, operations, and compliance enables a comprehensive approach to ESG integration and responsible business practices.

The leadership team's key responsibilities in sustainability oversight include:

Strategic Direction: Defining BTT's ESG vision, mission, and roadmap, ensuring they are embedded in core business strategies and operations.

Policy Development: Overseeing the creation and implementation of governance and sustainability-related policies, including the ESG, Human Resource, Safety, Privacy, and External Grievance Mechanism policies.

Performance Monitoring: Reviewing progress on ESG key performance indicators (KPIs), emissions reductions, safety performance, and stakeholder engagement outcomes.

Risk Management: Ensuring that potential ESG risks are identified, assessed, and mitigated through structured processes, including business continuity planning.

Stakeholder Engagement: Engaging proactively with clients, employees, partners, and communities to gather feedback and align sustainability initiatives with stakeholder expectations.

Accountability and Reporting: Approving disclosures, including the Sustainability Report, and ensuring that BTT's practices remain transparent and aligned with required standards.

The leadership team comprises experienced professionals, including:

- Kiran Kumar, Founder & CEO
- Arvind M, Chief Analytical Officer
- M Pradeep, Chief Marketing Officer
- K B Sridhar, VP Business Strategy
- Shankar K C, Lead Transition
- Praveen Kumar D S, Lead Finance
- Kumar C, Lead Operations
- Niranjan T G, Lead HR & Compliance

Through collective leadership oversight, BTT ensures accountability, ethical governance, and continuous improvement in its journey toward advanced mobility solutions.

Policies at BTT

BTT has established a comprehensive governance framework that reflects its commitment to ethical conduct, stakeholder well-being, and sustainability. With a focus on risk management, regulatory compliance, and transparent business operations, the Company has taken meaningful steps to institutionalize responsible practices across its service offerings and workforce.

Code of Conduct: BTT's Code of Conduct serves as the foundation for ethical and professional behaviour across the organization. It provides clear guidelines for employees on upholding integrity, maintaining confidentiality, preventing conflicts of interest, and complying with applicable laws and contractual obligations. The policy underscores the importance of professionalism, responsible communication, and financial integrity. It also outlines mechanisms for identifying misconduct and provides a Whistleblower framework to encourage reporting of violations without fear of retaliation. A designated Compliance Officer ensures regular review and training to embed the Code into the company's culture.

Business Continuity and Disaster Management Plan: To support operational resilience and client satisfaction, BTT has developed a Business Continuity and Disaster Management Plan (BCP). This policy outlines the Company's approach to managing potential disruptions—such

as vehicle shortages, extreme weather, civil unrest, technology failures, and lockdowns. A 5% buffer fleet is maintained to handle unanticipated demand, while ground teams proactively communicate during monsoons or bandh scenarios. The policy also covers fallback procedures in the event of technology failures, including manual operations and call-chain systems to ensure uninterrupted transport services. The plan demonstrates BTT's commitment to maintaining reliable service delivery during emergencies, with clearly defined roles and rapid response protocols.



Strengthening Governance in 2025

In 2025, BTT significantly strengthened its policy ecosystem by drafting and adopting a new set of governance policies that align with its ESG vision. These policies expand the scope of BTT's ethical and sustainability commitments across several operational dimensions.

ESG Policy: The newly adopted ESG Policy formalizes BTT's overarching sustainability strategy. It applies to all employees, vendors, suppliers, and key external stakeholders. Built around three core pillars—Environmental Stewardship, Social Responsibility, and Governance Accountability—the policy outlines the Company's commitment to providing responsible transportation services. Under Environmental Stewardship, BTT focuses on efficient fuel use, reducing emissions, and evaluating green transport options. Social Responsibility includes equitable treatment of employees, driver welfare, and community engagement. Governance Accountability ensures transparent decision-making, compliance with applicable laws, and stakeholder responsiveness.



Human Resource Manual: The Human Resource Manual consolidates key employee-related policies, reinforcing fairness, equity, and well-being in the workplace. It includes:

- A structured Recruitment Policy that ensures fair, transparent, and merit-based hiring practices through standardized procedures, promoting equal opportunity for all candidates irrespective of gender, background, or socio-economic status.
- A clear Leave Policy that defines categories of leave (such as annual, sick, and emergency leave), eligibility and record-keeping to ensure employees can manage their personal well-being while maintaining work-life balance.
- A robust Performance Review framework that supports employee growth through periodic assessments, constructive feedback, while aligning individual performance with organizational goals and career development plans.
- Provisions for Employee Well-being, including access to health and safety resources, mental wellness initiatives and safe working conditions that prioritize both physical and psychological well-being.
- A Diversity, Equity, and Inclusion (DEI) Policy aimed at fostering a respectful and inclusive workplace by promoting gender balance, supporting underrepresented groups, and conducting sensitization workshops to build an equitable culture.
- An Internal Grievance Redressal Mechanism (GRM) to enable employees to raise concerns
 or complaints in a confidential and timely manner, ensuring accountability and resolution
 through a transparent, fair, and accessible process.
- A Prevention of Sexual Harassment (POSH) Policy that safeguards all employees, especially women, by establishing Internal Committees, conducting awareness programs, and enforcing zero tolerance towards workplace harassment.
- Integration of Human Rights principles into employment practices, ensuring that all individuals are treated with dignity, fairness, and equality, while prohibiting any form of discrimination, forced labour, or rights violations.

Focused Policies for Emerging Priorities

Privacy Policy: With growing reliance on digital systems and data, BTT introduced a Privacy Policy to protect personal and customer data. The policy includes:

- · Clear communication of the purpose and types of data collected.
- · Guidelines for obtaining user consent.
- · Information on data sources, legal basis for processing, and data sharing protocols.
- · Detailed sections on data retention, security controls, and dispersal procedures.
- · A robust Grievance Redressal mechanism to address privacy-related complaints.
- · Information on user rights and processes to access, correct, or delete personal data.
- This policy aligns with best practices in data governance and enhances trust among clients and users.

Safety Policy: Given the nature of its transport services, BTT introduced a dedicated Safety Policy focused on the health and safety of both drivers and passengers. Key elements include:

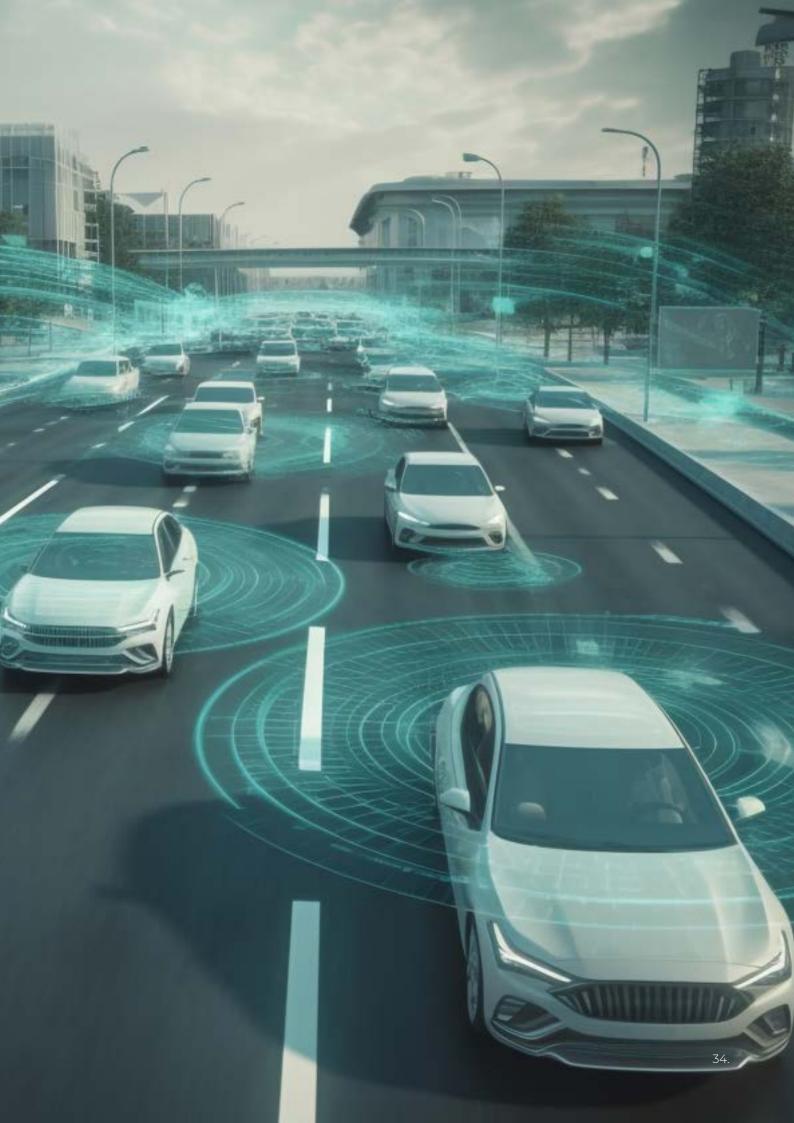
- · Identification of prohibited activities (e.g., use of mobile phones while driving).
- · Implementation of control measures and safe driving standards.
- · A well-structured Emergency Management Plan and Incident Reporting Protocol.
- Regular training and communication sessions for drivers to enhance awareness and preparedness.

This policy reinforces BTT's proactive stance on road safety and risk mitigation.

External Grievance Redressal Mechanism: Recognizing the need for transparency and stakeholder inclusiveness, BTT launched an External Grievance Mechanism to allow external parties—such as customers, suppliers, and other stakeholders to voice concerns. The mechanism ensures:

- · Accessible and user-friendly complaint channels.
- · Defined timelines for acknowledgment and resolution.
- · Escalation procedures for unresolved issues.
- · Periodic review and tracking of grievance trends to inform policy updates.

This system enhances accountability and allows BTT to address emerging concerns constructively.



OUR VISION FOR SUSTAINABILITY IN TRANSPORTATION



At BTT, we recognize that the transportation sector plays a crucial role in shaping a sustainable future. The shift toward greener transport solutions is essential for balancing economic progress, social equity, and environmental responsibility. However, this transition comes with significant challenges.

The adoption of electric vehicles (EVs) in corporate transport faces hurdles such as high initial investment costs, limited charging infrastructure, longer downtime due to charging needs, and reliability concerns related to battery life and vehicle performance. Additionally, the operational costs associated with EV maintenance and repairs remain unpredictable, making large-scale deployment complex.

While sustainable transportation solutions should aim to minimize environmental impact and enhance community well-being, practical

constraints such as charging availability, range limitations, and cost feasibility continue to pose barriers to widespread EV integration.

Overcoming these challenges will require industry-wide collaboration, infrastructure advancements, and practical solutions that align with both business viability and environmental considerations.

Looking ahead, BTT remains open to exploring emerging technologies, industry best practices, and viable low-emission alternatives that can help navigate these challenges.

As infrastructure and policies evolve, the Company will assess opportunities that align with operational efficiency and long-term sustainability in corporate transport.

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