



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR) FY 2024-25

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L40200DL1984GOI018976
2.	Name of the Listed Entity	GAIL (India) Limited
3.	Year of incorporation	16/08/1984
4.	Registered office address	16, Bhikaji Cama Place, R K Puram, New Delhi-110066
5.	Corporate address	16, Bhikaji Cama Place, R K Puram, New Delhi-110066
6.	E-mail	shareholders@gail.co.in
7.	Telephone	+91 1126182955
8.	Website	https://gailonline.com
9.	Financial year for which reporting is being done	2024-25
10.	Name of the Stock Exchange(s) where shares are listed	Equity shares listed at NSE and BSE. GDRs listed at LSE
11.	Paid-up Capital	INR 6575.10 Crore
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	
	Name	Parivesh Chugh
	Designation	ED (SD & Renewables)
	Telephone Number	0120-2446400
	Email id	sustainability@gail.co.in
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Standalone
14.	Name of assessment or assurance provider	SR Asia, Ghaziabad, Uttar Pradesh
15.	Type of assessment of assurance obtained	Type II High Assurance / Reasonable Assurance

II. Products/Services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Natural Gas Marketing	Marketing of Natural Gas, Biofuels	82
2	Natural Gas and LPG Transmission	Transmission of Natural Gas and LPG through pipeline	08
3	Petrochemicals	Production and Marketing of Polyethylene	06
4	Other Liquid HydroCarbons (LHC) Production	Production and Marketing of LPG, Propane, Pentane, Naphtha etc.	03
5	Renewable Energy & others	Generation of Electricity (Wind and Solar) and Sale through Power Purchase Agreements (PPAs) etc.	01



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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Solid, liquid and gaseous fuels and related products- Crude petroleum and Natural Gas (NG Trading)	99611912	82
2	Transport via pipeline of Natural Gas (NG Transmission) Transport services via pipeline of other goods not elsewhere classified (n.e.c) (LPG Transmission)	99651312	08
3	Plastics in Primary form (Petchem)	99611715	06
4	Solid, liquid and gaseous fuels and related products not elsewhere classified (n.e.c) – Liquid Hydrocarbons (LHC)	99611919	03
5	Electricity (Wind and Solar Power) & others	99611970	01

III. Operations

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

Location	Number of plants	Number of offices	Total
National	23 05 Gas Processing Plants, 01 Petrochemical Plant, 08 Natural Gas Compressor Stations 09 LPG Pumping/ Dispatch Terminal	50 01 Head Quarter 13 Pipeline Regional Offices 13 Zonal Marketing Offices 02 Training Institutes 21 Subsidiaries/JVs/Associates offices	73
International	0	07 Subsidiaries/JVs/Associates	07

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	22 States 04 Union Territories
International (No. of Countries)	07

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

The total contribution of exports as a percentage of the total turnover is **0.02%**.

c. A brief on types of customers

GAIL has 4 business segments which are given below:

1. **Natural Gas Marketing:** The major customers of our Natural Gas are:

- Fertilizer Sector: **36%** of the gas sold
- City Gas Distribution sector: **27%** of the gas sold
- Power Sector: **11%** of the gas sold
- Others: **17%** of gas is sold to industries like Refinery, Steel, Sponge Iron, Petrochemical etc.
- Overseas: **9 %** of natural gas is sold overseas.

2. **Natural Gas Transmission:** Natural Gas Pipeline transports Natural Gas to Power, Fertilizer, City Gas Distribution (CGD) companies and other industries in the country.

3. **Petrochemical:** GAIL caters to requirement of customers for various applications such as Blow Moulding, Injection Moulding, Raffia & Monofilament, Film, Pipe, Roto Moulding etc. by supplying required grades of High-density polyethylene (HDPE) & Linear low-density polyethylene (LLDPE).

4. **Liquid Hydrocarbon:** In Liquid Hydrocarbon segment, our major customers are in Industrial and Commercial sector.



IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	4,199	3,892	92.7	307	7.3
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total Employees *(D+E)	4,199	3,892	92.7	307	7.3
WORKERS						
4.	Permanent* (F)	811	769	94.8	42	5.2
5.	Other than Permanent (G)	22,078	21,557	97.6	521	2.4
6.	Total workers (F + G)	22,889	22,326	97.5	563	2.5

*Including Board Members (Full-time), Chief Vigilance Officer (CVO) and Permanent Employee and Permanent Workers: 5010

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	72	64	88.9	08	11.1
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total Employees (D + E)	72	64	88.9	08	11.1
DIFFERENTLY ABLED WORKERS						
4.	Permanent(F)	33	28	84.8	05	15.2
5.	Other than Permanent (G)	55	54	98.18	01	1.82
6.	Total workers (F + G)	88	82	93.19	06	6.81

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	14	01	07
Key Management Personnel	1 (Excluding Whole Time Directors)	0	0

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

Category	FY 2024-25 (Turnover rate in current FY)			FY 2023-24 (Turnover rate in previous FY)			FY 2022-23 (Turnover rate in the year prior to previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	4.50	2.63	4.37	3.84	3.79	3.83	4.29	5.39	4.37
Permanent Workers	3.33	2.38	3.28	2.38	0	2.28	2.61	0	2.55

The turnover rate has been calculated as per the Guidance Note for Business Responsibility & Sustainability Reporting Format (https://www.sebi.gov.in/sebi_data/commondocs/may-2021/Business%20responsibility%20and%20sustainability%20reporting%20by%20listed%20entitiesAnnexure2_p.PDF)

**V. Holding, Subsidiary and Associate Companies (including Joint Ventures)****23. (a) Names of holding / subsidiary / associate companies / joint ventures**

S. No.	Name of the Holding / Subsidiary / Associate Companies/ Joint Ventures (A)	Indicate whether Holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	GAIL Gas Limited	Subsidiary	100.00	Yes
2.	Tripura Natural Gas Limited	Subsidiary	48.98	Yes
3.	Konkan LNG Limited	Subsidiary	93.50	Yes
4.	GAIL Global (USA) Inc.	Subsidiary	100.00	No
5.	GAIL Global Singapore- Pte Limited	Subsidiary	100.00	No
6.	Bengal Gas Company Limited	Subsidiary	88.13	No
7.	Aavantika Gas Limited	Joint Venture	49.99	Yes
8.	Bhagyanagar Gas Limited	Joint Venture	47.51	No
9.	Central UP Gas Limited	Joint Venture	25.00	Yes
10.	Green Gas Limited	Joint Venture	49.99	No
11.	Indraprastha Gas Limited	Associate	22.50	Yes
12.	Indradhanush Gas Grid Limited	Joint Venture	20.00	No
13.	Bharat Energy Office LLC	Associate	20.00	No
14.	LNG Japonica Shipping Corporation Limited	Associate	26.00	No
15.	Mahanagar Gas Limited	Associate	32.50	Yes
16.	Maharashtra Natural Gas Limited	Joint Venture	22.50	Yes
17.	ONGC Petro Additions Limited	Associate	4.19	Yes
18.	ONGC Tripura Power Company Limited	Associate	26.00	Yes
19.	Talcher Fertilizers Limited	Joint Venture	33.33	No
20.	Vadodara Gas Limited*	Joint Venture	50.00	No
21.	Petronet LNG Limited	Associate	12.50	Yes
22.	Fayum Gas Company	Associate	19.00	No
23.	China Gas Holdings Limited	Associate	2.76	No
24.	TAPI Pipelines Company Limited	Joint Venture	5.00	No
25.	Ramagundam Fertilizers and Chemicals Limited	Associate	14.30	No
26.	Brahmaputra Crackers and Polymers Limited	Associate	70.00	Yes
27.	GAIL Mangalore Petrochemicals Limited	Subsidiary	100.00	No
28.	Coal Gas Limited	Associate	49.00	No

* includes 17.07% holding of GAIL Gas Limited

24.**VI. CSR Details**

(i)	Whether CSR is applicable as per Section 135 of Companies Act, 2013	Yes
(ii)	Turnover (in ₹)	1,36,960 Crore
(iii)	Net worth* (in ₹)	63,241 Crore

*as per Companies Act

**VII. Transparency and Disclosures Compliances****25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:**

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No) (If yes, then provide web-link for grievance redress policy)	FY 2024-2025 Current Financial Year			FY 2023-2024 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes Weblink: https://pgportal.gov.in/Home/LodgeGrievance	162	0		194	0	
Investors (other than shareholders)	Yes Weblink: https://www.gailonline.com/IZQuarterlyCompliances.html	1,389	06		886	05	
Shareholders							
Employees and workers	Yes Weblink: - https://pgportal.gov.in/Home/LodgeGrievance Further GAIL's grievance portal is available to employees through GAIL Intranet.	41	0		40	03	
Customers	Yes Weblink:- https://www.gailonline.com/onlineComplaints.html https://pgportal.gov.in/Home/LodgeGrievance	152	0		35	0	
Value Chain Partners	Yes Weblink:- https://www.gailonline.com/onlineComplaints.html https://pgportal.gov.in/Home/LodgeGrievance	06	-		09	0	
Other (please specify)	Yes Weblink: - https://pgportal.gov.in/Home/LodgeGrievance https://www.gailonline.com/pdf/others/PolicyforPreventionProhibitionAndRedressalOfSexualHarassmentOfWomenAtWorkplace25042023.pdf	82	-		13	0	

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

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to Company business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format



S. No.	Material issue identified	Indicate whether Risk or Opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Economic Performance and Business Growth	O	India has aims to to increase the share of Natural Gas in its energy mix from 6% to 15% by 2030. As of FY 2023-24, the share of Natural Gas stands at 6.9%, indicating steady progress toward this target. GAIL is the leading gas marketing Company in India with approximately 16,421 Kms of NG pipelines and sells ~47% of Natural Gas sold in the country. GAIL is continuously expanding its Pipeline and CGD network to cater to the increased demand of Natural gas. The per capita Petrochemical consumption is also increasing and GAIL is expanding its Petrochemical capacity to cater to this increased demand. Hence suitable opportunity for growth and profitability are available in the existing businesses. In addition, GAIL is foraying into new business areas to further increase the growth.		Positive Implications
2	GHG Emission and Climate Change	R	Due to adverse effects of Global warming as a result of increase in GHG emissions, countries and corporates have taken Net Zero Targets towards reduction in GHG emissions. This shall create additional financial implication for adopting clean technologies and transition to green energy. Potential risks are operating the plants in extreme weather conditions, i.e., extreme heat, cold waves, cyclones, excessive rains and floods which can cause damage.	Enhancing capacity for water storage and evacuation at plants, designing process plants to withstand extreme weather conditions are few of the key measures which shall help to tackle climate change related risks. Further, training and awareness for adapting to these extreme climate events has been organised. GHG emissions mitigation shall be achieved through various decarbonisation levers such as Electrification of existing Natural Gas based equipment, Renewable Energy projects, CO2 Valorisation, Compressed Biogas (CBG), Green Hydrogen, Energy Efficiency projects and Afforestation etc. It is envisaged that various financial schemes shall be tapped for implementing Net Zero Projects.	Negative Implications



S. No.	Material issue identified	Indicate whether Risk or Opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Resource Optimization	O	At GAIL, we always strive for optimum utilization of resources like water, energy and materials. We are actively exploring Electrification of existing Natural Gas based equipment, increasing our Renewable Energy generation, improving process efficiency etc. GAIL sites have also implemented Energy Management (ISO 50001) and carry out periodic Energy Audit. GAIL is also setting up a Zero Liquid Discharge Plant at Petrochemical Complex, Pata.		Positive Implications
4	Health and Safety	R	GAIL's pipeline network and process plants are spread across the country. GAIL is committed to uphold best practices for Health and Safety across all business activities and operations. Due to handling of large amount of Hydrocarbons, Health & Safety of our assets, employees, stakeholders are a concern for us.	GAIL has a Robust 'Health, Safety and Environment Management System' & follows all application guidelines of various agencies like OISD, PNGRB, National Safety Council, PESO etc. We make continuous efforts to avoid any health and safety related incident by Following SOPs, use of PPEs and adhering to various safety guidelines.	Negative Implications
5	Human Resource Management	O	GAIL recognizes the importance of having a strong human capital, which helps to maintain consistent business growth. GAIL takes various initiatives to provide conducive work environment and growth opportunities to employees.		Positive Implications
6	Risk and Crisis Management	R	To tackle the crisis and risks associated with its operations, GAIL has an Enterprise Risk Management Framework, Crisis Management Plan and has a Risk Management Committee.	GAIL ensures robust emergency preparedness and response by conducting regular safety drills, maintaining emergency response plans for disaster situations, inspecting critical assets for integrity and training employees and local authorities. Coordination with District Disaster Management Authorities is also strengthened.	Negative Implications



S. No.	Material issue identified	Indicate whether Risk or Opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7	R&D, innovation, Patents and technology transfer	O	GAIL views R&D, innovation and technology transfer as strategic opportunities to enhance operational efficiency, support clean energy goals and maintain technological leadership. Through advancements in areas such as CO ₂ utilization, green hydrogen, digitalization and process modernization, GAIL aims to develop sustainable solutions that strengthen its market position and drive long-term business growth with positive financial outcomes.		Positive Implications
8	Protection of Biodiversity	R	GAIL endeavours to operate in a responsible way that ensures the conservation and protection of biodiversity and ecology.	Conduct Environmental Impact Assessments (EIA) before project initiation. Implement biodiversity conservation plans, minimize ecological footprint near sensitive zones, adopt restoration projects post-construction and collaborate with wildlife and forestry departments to preserve native flora and fauna.	Negative Implications
9	Supply Chain Management, Sustainable Sourcing	R	At GAIL, suppliers are encouraged to make efforts to ensure that their operations comply with applicable national and international legislations and standards, as this supports smooth operations and contributes significantly to the overall success of the business.	GAIL ensures supply chain sustainability through e-tendering, green packaging, local sourcing (~90%) and support for MSEs and startups. Vendor compliance and awareness programs further strengthen responsible procurement and mitigate operational risks.	Negative Implications

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

P1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

P2 Businesses should provide goods and services in a manner that is sustainable and safe

P3 Businesses should respect and promote the well-being of all employees, including those in their value chains

P4 Businesses should respect the interests of and be responsive to all its stakeholders

P5 Businesses should respect and promote human rights

P6 Businesses should respect and make efforts to protect and restore the environment

P7 Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

P8 Businesses should promote inclusive growth and equitable development

P9 Businesses should engage with and provide value to their consumers in a responsible manner



Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and Management Processes (Y= Yes)									
1. a. Whether GAIL's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	Ref A, B, C, G, H, I, J, M, R, S, T, U	Ref D, M, O	Ref D, F, I, O	Ref C, D, F, I, K,	Ref A, F, I, J, K, L	Ref D,	Ref A, C, D,	Ref D, E, H, I	Ref D, M, N, P, Q, T, U
All policies relevant to external stakeholders are hosted on GAIL Website: http://www.gailonline.com on following address. A. Code of Conduct 1. Board Members and Senior Management Personnel https://gailonline.com/pdf/InvestorsZone/CodeofConductason09042019.pdf 2. Code of Fair Disclosure and Conduct- Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information https://gailonline.com/pdf/InvestorsZone/GAIL-Principles-of-Fair-Disclosures.pdf 3. Code of Conduct to regulate, monitor and report trading by insiders - insider trading code https://gailonline.com/pdf/InvestorsZone/GAIL-Insider%20Trading%20Code%202018-10.04.2019.pdf B. Fraud Prevention Policy https://www.gailonline.com/pdf/others/FraudPreventionPolicyRev01withSOPonFPPRev00.pdf C. MoU between GAIL (India) Ltd and Transparency International India (TII) https://gailonline.com/pdf/others/MOU-With-TII-23rd.July-2007.pdf D. Sustainability Policy https://gailonline.com/pdf/Sustainability/Sustainability_Policy_English_17072024.pdf E. CSR Policy https://gailonline.com/CSR_Policy.html F. Policy For Prevention, Prohibition and Redressal OF Sexual Harassment Of Women At Workplace https://www.gailonline.com/pdf/others/PolicyforPreventionProhibitionAndRedressalOFSexualHarassmentOfWomenAtWorkplace25042023.pdf G. Material Subsidiary Policy https://gailonline.com/pdf/InvestorsZone/GAILMaterialSubsidiarypolicyFinal2021.pdf Related Party Transaction Policy https://gailonline.com/pdf/InvestorsZone/GAILRelatedPartyTransactionPolicyMarch2022.pdf GAIL Policy for determination of Materiality and Disclosure https://gailonline.com/pdf/InvestorsZone/GAILPolicyforDeterminationofMaterialityandDisclosure06102022.pdf									



Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	H. Dividend Distribution Policy https://gailonline.com/pdf/InvestorsZone/GAIL%20Dividend%20Distribution%20Policy.pdf I. Policy on Diversity of Board of Directors https://gailonline.com/pdf/InvestorsZone/Policy%20on%20Diversity%20of%20Board.pdf J. Whistle Blower Policy https://www.gailonline.com/pdf/others/Circular_Whistle%20Blower%20Policy_12.02.2019-english.pdf K. Equal Opportunity Policy https://www.gailonline.com/pdf/others/EqualOpportunityPolicyEnglish14022024.pdf L. Public Interest Disclosure & Protection of Informers https://www.gailonline.com/pdf/others/PIDPI.pdf M. Quality Policy https://www.gailonline.com/pdf/others/GAILQualityPolicyinEnglish.pdf N. Information Security Policy https://www.gailonline.com/pdf/others/Information-Security-Policy-Statement-12-feb-21.pdf O. Heath, Safety and Environment Policy https://www.gailonline.com/pdf/others/CorporateHSEPolicyUpdated.pdf P. Document Preservation Policy https://www.gailonline.com/pdf/others/Document%20Preservation%20%20Policy.pdf Q. Conciliation Rule https://www.gailonline.com/pdf/others/GAIL_(INDIA)_LIMITED_CONCILIATION_RULES_2010.pdf R. Nominated Nodal Officer(s) For Fraud Prevention Policy https://www.gailonline.com/pdf/others/NominationofNodalOfficersforFraudPreventionPolicy04052023.pdf S. Hyper linking Policy https://www.gailonline.com/HighperlinkingPolicy.html T. Copyright Policy https://www.gailonline.com/CopyrightPolicy.html U. RTI https://www.gailonline.com/RTI.html								
2. Whether the entity has translated the policy into procedures. (Yes/ No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to Company value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes



Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
4. Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Provisions of SEBI (Listing Obligation and Disclosure Requirements, 2015	ISO9001	ISO 45001	Schedule II Part D (3) of the SEBI Regulations, 2015	Schedule II Part D (3) of the SEBI Regulations, 2015, Sec. 2(78) of Companies Act 2013 etc.	ISO 14001, ISO 50001, GreenCO Rating	SDGs and National Commitments	Section 135 of Companies Act	ISO 9001, ISO 27001:2013, SDGs
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.*	Ref A	Ref B	Ref C	Ref D	Ref E	Ref F	Ref G	Ref D, H, I,	Ref J
	*GAIL is a CPSE under the administrative control of the Ministry of Petroleum & Natural Gas (MoP&NG). The power to appoint/ nominate Director(s) vests with the Government of India. The necessary shareholder's approval is also sought for appointment of Directors as per the statutory provisions. GAIL signs MoU with MoP&NG annually on fixing targets for the year. These targets are related to economic parameters like Gas Marketing, Gas Transmission, Revenue from Operations, Return to Shareholders, Capex, EBITDA, Asset Turnover Ratio, Number of CNG stations / PNG connections added etc., as well as expenditure on R&D / Innovation Initiatives, Procurement from GeM Portal. The MoU also includes targets related to various other compliance parameters.								
	A. GAIL is committed to comply with the provisions of Companies Act, 2013 and SEBI Listing Obligations and Disclosure Requirements (LODR) Regulations, 2015 on Corporate Governance such as: (i) Composition of Board of Directors (ii) Board Committees (Audit Committee, CSR Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee etc.) (iii) Holding Board Meetings (iv) Disclosure and Transparency								
	B. Target expenditure on R&D /innovation initiatives was INR 321.92 Crore for FY 2024-25								
	C. The Company has celebrated National Safety Week, observed Fire Services Week, World Environment Day and conducted several seminars, programs, workshops, Onsite and Offsite mock drills to increase awareness and preparedness.								
	D. Procurement from Micro Small and Medium Enterprises (25% of Procurement of Goods and Services through MSEs (including 4% from SC/ST MSEs and 3% from Women MSEs).								
	E. GAIL is committed to zero non-compliance to Labour Laws								
	F. Target to develop up to 3.5 GW Renewable Energy capacity by 2035								
	G. GAIL participates in official public consultations related to its business.								
	H. DPE Guidelines on: (i) Accessible India Campaign (Suganya Bharat Abhiyan) (ii) Implementation of the Apprenticeship Act, 1961 (iii) CSR expenditure by CPSEs								
	I. 25% of Total Procurement from Government e Market Place (GeM) portal								
	J. GAIL's Net-zero target: 100 % reduction in Scope 1 and Scope 2 emissions by 2035 and 35 % reduction in Scope 3 emissions by 2040								
6. Performance of the entity against the specific commitment, goals and targets along-with reasons in case the same are not met.	Ref A	Ref B	Ref C	Ref D	Ref E	Ref F	Ref G	Ref D,H, I,	Ref J
A. The Company is complying with SEBI (LODR) Regulations, 2015 including Regulation 17(1), 17(2A), 18(1), 19(1)/(2), 20 and 21 which is mainly related to Constitution of Board and other statutory committees viz. Audit Committee, Stakeholders Relationship Committee, Nomination and Remuneration Committee and Risk Management Committee etc. GAIL's strategy has been devised considering various assumptions for future Business scenarios. Regulatory, Market and Price risk are inherent in the Oil & Gas industry globally as well at National level due to geo-political and environmental issues. To understand the risks due to such unpredictable scenarios, GAIL conducts regular Strategy revisit exercises. This helps to keep the Strategy up to date while ensuring the mitigation of risks on Strategy implementation. Risks are also reviewed by the Risk Management Committee (RMC), a board level sub-committee of the Board. In line with the Regulation 17(1)(b) of SEBI LODR Regulations, 2015 and Clauses 3.1.1 and 3.1.4 of DPE Guidelines, GAIL lacked the required number of Independent Directors from 01.04.2024 to 31.12.2024. NSE and BSE imposed a total fine of INR 29,80,680 for non-compliance related to Board composition and constitution of the Stakeholders Relationship and Risk Management Committees.									



Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	As a PSE, the appointment of Directors, including Independent Directors, lies with the Government of India (MoP&NG). The tenure of six Independent Directors ended on 07.11.2024 and GAIL consistently followed up with MoP&NG. Subsequently, MoP&NG, through Letter No. CA-31033/2/2021-PNG (39069) dated 28.03.2025, nominated four Independent Directors, including a Woman Independent Director. The Board Committees were reconstituted accordingly from 28.03.2025. As the delay was beyond GAIL’s control, the Company has requested NSE and BSE to waive the fines. Further, NSE and BSE imposed an aggregate fine of INR 11,800/- on account of delayed submission of disclosures of Related Party Transactions under Regulation 23(9) of SEBI LODR Regulations, 2015. The delay was not due to any negligence or omission by the Company but due to technical issues encountered during submission. The Company had taken up the matter with NSE for waiver of fine and filed an appeal before the Hon’ble Securities Appellate Tribunal (SAT) against the decision of the Committee for Review of Penalties of NSE dated 11.07.2024. SAT, vide its order dated 23.10.2024, upheld the imposition of fine. Accordingly, the Company has paid the fine of INR 5,900/-								
	B. The Company has incurred INR 375.53 Crore in FY 2024-25 on R&D / Innovation initiatives as against target expenditure on R&D /innovation initiatives of INR 321.92 Crore for FY 2024-25 C. GAIL actively promotes safety and environmental awareness by observing National Safety Week, Fire Services Week, and World Environment Day through seminars, drills, and engagement activities. These initiatives reflect the company's commitment to occupational health, regulatory compliance, and sustainable living. D. In FY 2024-25, the value of total procurement made from MSEs is INR 1,760 Crores which is approx. 48% of total procurement. E. GAIL has not received any human rights complaints in FY 2024-25. F. GAIL aspires to achieve Net-Zero ambition of 100% reduction in Scope 1 and Scope 2 emissions by 2035 and 35% reduction in Scope 3 emissions by 2040. GAIL has renewable portfolio of ~145 MW including ~118 MW of Wind and ~27 MW of Solar energy. GAIL is actively strengthening its Renewable Energy (RE) portfolio by advancing several key projects across various locations. A 170 MW captive Wind Project in Maharashtra has received Board approval, and the tender with revised terms has been issued. Similarly, a 100 MW Solar Project is planned in Uttar Pradesh, where alternate land is being explored near Jhansi. At GAIL Pata, feasibility studies for a 17.5 MW Floating Solar Project have been completed, and a Project Management Consultant (PMC) has been appointed to take the project forward. In Vijaipur, multiple solar initiatives are underway: a 10 MW Ground Mounted Solar Plant has already been commissioned, while another 1.85 MW Ground Mounted Solar Plant is expected to be commissioned by June 2025. Additionally, a 7.75 MW Floating Solar Plant is in progress at Vijaipur, with the PMC already appointed. Further, GAIL is operating a 10 MW PEM Electrolyser based Green Hydrogen plant of capacity 4.3 TPD at Vijaipur, Madhya Pradesh since May’2024. G. GAIL actively participates in public policy consultations and provide feedback related to its business. It also complies and follows all regulations and policies applicable to its business H. In FY 2024-25, GAIL has incurred CSR expenditure of INR 183.77 Crores towards multiple CSR Projects. This constitutes 2.47% of the average The Profit Before Tax of the preceding three financial years, after adjusting for excess expenditure from previous years, has been considered. The CSR projects are primarily aligned with the seven focus areas of GAIL Hriday — Arogya, Harit, Kaushal, Saksham, Sashakt, Ujjawal, and Unnati. I. GAIL procured INR 2,114 crore through the GeM portal in FY 2024-25. J. Various initiatives such as the installation of Solar PV and rooftop solar power plants, enhancement of energy efficiency, and tree plantation have been proactively undertaken at all major operational locations of GAIL. Additionally, a focus has been placed on energy transition initiatives, including electrification, renewable energy, compressed bio gas, bio-ethanol, green hydrogen, and CO₂ valorization.								
Governance, Leadership and Oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)									
Please refer to the CMD message in GAIL Annual Report FY 2024-25									
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Sustainable Development Committee (SDC) of the Board								



Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, GAIL has a Sustainable Development Committee (SDC) of the Board to assess the Business Responsibility performance of the Company. 03 SDC meetings were held during FY 2024-25. Its key responsibilities include formulating and monitoring of Sustainable Development plan and its execution, approval of Sustainability Report, Sustainability Policy and to review HSE Performance & Emergency preparedness. Furthermore, other sub-committees of the Board, such as the HR Committee and CSR Committee, have been constituted at GAIL to address various other aspects of Sustainable Development.								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director/ Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Y	Y	Y	Y	Y	Y	Y	Y	Y	Annually/ Half yearly/Quarterly*								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Y	Y	Y	Y	Y	Y	Y	Y	Y									

*We are complying with all statutory requirements and performance review is done as per the requirement.

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Yes, GAIL publishes an externally assured Sustainability Report annually as per the GRI standard. Further GAIL's BRSR is also assured by third party.								
	Name of the external Agency: M/s SR Asia, Ghaziabad, Uttar Pradesh								

12. If answer to question (1) above is "No" i.e., not all Principles are covered by a policy, reasons to be stated:

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	Not Applicable								
The entity is not at a stage where it is able to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This Section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as "Essential" and "Leadership". While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 1

P1

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

Essential Indicators

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

Segment	Total number of training and awareness programs held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by awareness programmes
Board of Directors	49 number of training programs / seminars were held during the year. GAIL has conducted numerous training and awareness programs for its employees, workers, and senior leadership throughout the year on various topics. GAIL has a Training Policy for imparting at least 1 training to its employees during the year.	Business Familiarization Programs, Capacity building for Directors/ KMPs including key regulatory changes in laws, CSR activities etc.,	100
Key Managerial Personnel			100
Employees other than BoD and KMPs		Technical, Functional Safety, Managerial & Behavioural topics in line with the 09 NGRBC Principles.	17.60
Workers			0.48

2. Details of fines / penalties / punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format

(Note: the entity shall make disclosures based on materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty / Fine	0	0	0	0	0
Settlement	0	0	0	0	0
Compounding fee	0	0	0	0	0

Non-Monetary

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



SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 1

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
0	0

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

Yes, GAIL has established measures to address issues related to corruption and bribery. The entity adheres to the guidelines and circulars issued by the Central Vigilance Commission (CVC) and has implemented the Integrity Pact (IP) in its procurement process. The IP ensures transparency and fairness by providing an independent mechanism for monitoring compliance with established procedures and policies during tendering. GAIL currently has a panel of three Independent External Monitors (IEMs) overseeing the implementation of IP conditions.

Additionally, GAIL has adopted the following key policies to reinforce its anti-corruption framework:

- Whistle Blower Policy: This policy enables employees and Directors to report genuine concerns related to unethical behavior, misconduct, or fraud. It also ensures protection against victimization.

Web-link: https://gailonline.com/pdf/others/Circular_Whistle%20Blower%20Policy_12.02.2019-english.pdf

- Fraud Prevention Policy: This policy applies to all stakeholders involved in business transactions with GAIL, including employees, contractors, vendors, consultants, and other associated parties. It facilitates the detection, prevention, and reporting of fraud or suspected fraud.

Web-link: <https://www.gailonline.com/pdf/others/FraudPreventionPolicyRev01withSOPonFPPRev00.pdf>

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

	FY 2024- 25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Directors	0	0
KMPs	0	0
Employees	0	02
Workers	0	0

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

	FY2024-25 (Current Financial Year)		FY2023-24 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	0	0	0
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	0	0	0

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

During the FY 2024–25, no fines, penalties, or actions were taken by any regulator, law enforcement agency, or judicial institution in relation to cases of corruption or conflicts of interest.

However, as a proactive measure, GAIL's Vigilance Department continuously reviews internal processes to strengthen governance and prevent such occurrences. This includes conducting surprise checks, periodic & intensive inspections, and reviewing audit observations (including those from CAG and internal audits) to identify and address potential risks related to corruption or conflicts of interest. Based on observations, systemic improvements are recommended to prevent recurrence of lapses.

Additionally, GAIL emphasizes transparency and automation in its operations to reduce manual interventions. The company also undertakes capacity-building initiatives, including specialized training programs on contract management, to sensitize employees and promote ethical conduct across all levels.



SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 1

8. Number of days of accounts payables (Account payable *365) / cost of goods/service procured) in the following format:

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Number of days of accounts payables	26	23

9. Open-ness of business

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

Parameter	Metrics	FY 2024-25 (Current Financial Year)	FY 2023-24 Previous Financial Year)
Concentration of purchases	Purchases from trading houses as % of total purchases	84.64	82.58
	Number of trading houses where purchases are made from	10	09
	Purchases from top 10 trading houses as % of total purchases from trading houses	100.00	100.00
Concentration of Sales	Sales to dealers/ distributors as % of total sales	56.35	41.71
	Number of dealers/ distributors to whom sales are made	157	147
	Sales to top 10 dealers/distributors as % of total sales to dealers/ distributors	26.74	19.95
Share of RPTs	Purchases (Purchases with related parties/total Purchases)	39.59	43.96
	Sales (Sales to related parties/ Total sales)	20.85	20.25
	Loans & advances (Loans & advances given to related parties/ Total loans & advances)	81.43	80.38
	Investments (Investments in related parties/ Total investments made)	54.27	50.61

Leadership Indicators

1. Awareness programs conducted for value chain partners on any of the principles during the financial year:

Total number of awareness programs held	Topics / principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programmes
20	Principle 1 - Business conduct in ethical, transparent, and accountable manner: GAIL's tender documents clearly outline the action and consequences in case of corrupt/Fraudulent/Collusive/Coercive Practices. Same is also highlighted during awareness programs conducted by GAIL. Principle 2 - Business should provide goods and services in a manner that is sustainable and safe: Vendors are encouraged to adopt green packaging for packing & forwarding of goods. Further, GAIL has various sustainable measures like strategic placement of receipt section at major plants for fuel saving, Green warehouses, utilization of Battery operated warehouse equipment etc. Principle 3 - Businesses should respect and promote the well-being of all employees, including those in their value chains: GAIL's tender documents clearly law down compliances to be strictly adhered by contractors, including but not limited to, Minimum wages, Bonus, Leave, accidental insurance etc. Contractors are also counselled on their responsibilities under applicable labour laws and regulations. In FY 2024-25, a total of 20 Vendor Development Programs were conducted by GAIL across various work centres, including Special Vendor Development Programs for MSEs owned by SC/ST and Women Entrepreneurs. These programs aimed to foster engagement and awareness among vendors for inclusive, digital, and sustainable growth, in line with the principles of BRSR. Key initiatives of GAIL such as ease of doing business, digitalization, and sustainability practices were highlighted during these sessions.	100



SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 1

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

Yes, GAIL fosters a culture of ethics and trust. Whenever any Director has a direct or indirect stake in an Agenda/matter, they refrain from participating in that discussion. Each Director is required to disclose their interests in any company, corporate body, firm, or association of individuals through a written notice, which is subsequently presented to the Board.

This practice is governed by the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Companies Act, 2013. It also encompasses policies on materiality and includes provisions and recommendations for handling related party transactions in a transparent and compliant manner.

Link of GAIL Related Party Transaction Policy is mentioned below:

<https://gailonline.com/pdf/InvestorsZone/GAILRelatedPartyTransactionPolicyMarch2022.pdf>



Solar Plant at GAIL Vijaipur

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 2

P2

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

Essential Indicators

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

	FY 2024-25 (Current Financial Year)	FY 2023-24 Previous Financial Year)	Details improvements of environmental & social impacts
R&D (Revenue expenditure on Collaborative Research works)	(4.31%) INR 16.20 Crore	(8.14%) INR 20.36 Crore	Collaborative R&D initiatives during FY 2024-25 continued to focus on key thrust areas such as Pipeline Asset Monitoring and Integrity Management; Natural Gas Utilization/Compressed Biogas; Polymer and Catalyst Development; CO ₂ Utilization; Waste Management; and H ₂ /Fuel Cell/Battery technologies. These research efforts are aimed at reducing emissions, promoting clean energy alternatives, enhancing resource efficiency, and supporting circular economy practices.
Capex (Innovation activities)	(95.69%) INR 359.32 Crore	(91.86%) INR 229.84 Crore	Capital expenditure in FY 2024-25 significantly supported innovation activities, including investment in land for establishing a state-of-the-art R&D Centre. Modernization and technology upgradation projects were executed across GAIL's process plants and pipeline operations & maintenance (O&M) facilities. These initiatives contributed to improved operational efficiency, energy optimization, safety enhancements, and long-term environmental sustainability.
Total	INR 375.53 Crore	INR 250.20 Crore	

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

Yes

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

Yes, GAIL has various procedures for sustainable sourcing which are detailed below:

- GAIL follows sustainable procurement practices to ensure transparent, fair, competitive, cost-effective, and environmentally friendly procurement processes. All tenders are floated through a dedicated e-tendering portal accessible at <https://www.gailonline.com/Tender.html> which supports paperless operations and aligns with the Company's digital and sustainable initiatives.
- The e-tendering system has significantly contributed to the reduction of paper usage and is an important step toward GAIL's sustainable procurement goals. The system is maintained and supported by the BIS department in coordination with other departments to ensure smooth operations and enhanced efficiency.
- GAIL has implemented a Document Transmittal System for the signing and countersigning of bulky contract documents in projects. Under this system, contract documents are signed digitally by GAIL officials and transmitted electronically to contractors, who countersign and return them online, eliminating the need for physical printing.
- Provision for Green Packaging has been incorporated into GAIL's tender documents to promote eco-friendly packaging practices.



SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 2

- GAIL promotes energy efficiency through initiatives such as:
 - Mandatory procurement of star-rated electrical equipment,
 - Exclusive procurement of LED lighting and fixtures, and
 - Automatic switching off of lights in utility areas to reduce unnecessary energy consumption.
- In alignment with the DPIIT's Start-up Policy, registered Startups are exempted from the mandatory requirement of meeting the Technical BEC, thereby encouraging innovation and entrepreneurship.
- All bidders are required to accept GAIL's General Conditions of Contracts, which include commitments to social responsibility, environmental sustainability, fair labour practices, and human rights. Approximately 90% of goods and services procured by GAIL are sourced locally.
- GAIL has been implementing the Public Procurement Policy (PPP) for Micro and Small Enterprises (MSE), 2012 under the Micro, Small, and Medium Enterprises Development (MSMED) Act, 2006 since its notification. The policy and its subsequent amendments are adopted by GAIL as and when notified. Under this policy, the following benefits are extended to MSEs:
 - Exemption from payment of EMD/Bid Security,
 - Purchase preference of 15% to MSEs,
 - Reservation of specified items for procurement exclusively from MSE vendors.
- GAIL concurrently implements the Public Procurement (Preference to Make in India) Order, 2017 along with the PPP for MSEs.

3. Describe the processes in place to safely reclaim your products for reusing, recycling, and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

GAIL has implemented a comprehensive and site-integrated Waste Management System aligned with environmental regulations and sustainability principles. The Company adopts the 3R strategy—Reduce, Reuse, Recycle—across all operational sites to minimize environmental impact and ensure responsible end-of-life management of materials.

To ensure effective execution, GAIL carries out internal and third-party environmental audits, including those conducted by State Pollution Control Boards (SPCBs), to evaluate compliance and identify opportunities for process improvements. No adverse impacts related to waste management were identified during the reporting year.

(a) Plastics (including packaging):

- GAIL ensures that plastic packaging materials used in polymer transportation are responsibly reclaimed. An equivalent quantity of plastic waste introduced into the market is recovered through the procurement of Extended Producer Responsibility (EPR) certificates from SPCB-registered plastic waste processors.
- At other sites, plastic waste, where generated, is disposed of through authorized vendors or via government auction platforms like MSTC.
- In locations where plastic waste generation is insignificant, it is still managed through the company's waste management protocols.

(b) E-waste:

- E-waste generated at GAIL's offices and operational sites is disposed of through authorized e-waste recyclers, often under buyback arrangements.
- In certain locations, GAIL has partnered with OEMs (e.g., HP's Planet Partner Program) for the return and recycling of printer cartridges and other IT equipment.
- E-waste management is governed by the E-Waste Management Rules, 2016, and GAIL's internal procedures, ensuring environmentally sound disposal.

(c) Hazardous Waste:

- Hazardous waste such as used oil, spent catalyst, and chemical residues is stored in designated areas and disposed of through CPCB/SPCB-authorized recyclers, as per statutory norms.
- State-level tracking systems like the MPPCB portal are used in some regions to ensure regulatory compliance.
- Proper documentation, storage, and handling procedures are followed to mitigate risks to human health and the environment.

(d) Other Waste:

- Non-hazardous waste, including canteen waste, biomedical waste, and mixed general waste, is managed through various approaches such as landfilling, authorized waste handlers, and organized clean-up drives (e.g., during Swachhata Pakhwada).



SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 2

- Biomedical waste from facilities like the Occupational Health Centre at Khera is handled by licensed agencies in accordance with biomedical waste rules.
- Obsolete materials, scrap, and old records are disposed of through e-auctions and scrapping policies in compliance with procurement and environmental guidelines.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Yes. Extended Producer Responsibility is applicable to GAIL under Plastic Waste Management Rules 2016. GAIL, Pata is registered as a *Brand Owner* on the centralized EPR portal developed by the Central Pollution Control Board (CPCB). It complies with its EPR obligations related to polymer packaging by procuring EPR certificates from CPCB-registered Plastic Waste Processors (PWP's).

Additionally, pursuant to the Ministry of Environment, Forest and Climate Change (MoEF&CC) Gazette Notification dated 14th March 2024, GAIL is also classified as a *Manufacturer* of plastic raw material and is obligated to register on the centralized EPR portal. As a manufacturer, GAIL is required to fulfil EPR liabilities on behalf of micro and small enterprises involved in plastic packaging, in line with MSME criteria defined by the Government of India.

As per the CPCB Guidance Manual dated 4th December 2024, the portal has recently initiated the registration process for manufacturers. GAIL, Pata is currently in the process of registration under this category.

Leadership Indicators

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

NIC Code	Name of Product/ Service	% of total Turnover (Pata) contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/ No)	Results communicated in public domain (Yes/ No) If yes provide web-link
33330	Naphtha	0.58	Within Gate to Gate (system boundary) For Pata Plant*	Yes	No
3411063	Pentane	0.33	Within Gate to Gate (system boundary) For Pata Plant	Yes	No
3411068	Propane	0.00	Within Gate to Gate (system boundary) For Pata Plant	Yes	No
3341004	LPG	10.36	Within Gate to Gate (system boundary) For Pata Plant	Yes	No
3342004	Ethylene	0.00	Within Gate to Gate (system boundary) For Pata Plant	Yes	No
3342008	Propylene	2.55	Within Gate to Gate (system boundary) For Pata Plant	Yes	No
3337000	Mixed Fuel Oil	1.62	Within Gate to Gate (system boundary) For Pata Plant	Yes	No

*Note: The LCA is currently conducted only for 1 plant (i.e., PATA), the LCA for other plants will also be conducted in future.

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

Sr. No.	Name of the product	Description of the risk	Action Taken
1	Naphtha	High Risk: Global Warming Moderate risk: Marine Ecotoxicity, Human Carcinogenic toxicity and freshwater ecotoxicity	Regular operational efficiency improvement measures are taken, regular leak checks are carried out to arrest fugitive emissions, if any.
2	Pentane		
3	Propane		
4	LPG		
5	Ethylene		
6	Propylene		
7	Mixed Fuel Oil		

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 2

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

Indicate Input Material	Recycled or Reuse Input material to total material	
	FY 2024-25	FY 2023-24
Residue gas from GCU-1 & 2 & recycled fuel in LLDPE-1 w.r.t Gas Processed	5.2	~1

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

The product packaging does not apply to Natural Gas Transmission & Marketing and LHC Marketing. However, with respect to polymer packaging, GAIL is fulfilling its obligations under the EPR framework by procuring EPR certificates based on the targets prescribed by the CPCB and the UPPCB.

	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
	Reused	Recycled	Safely Disposed	Reused	Recycled	Safely Disposed
Plastics (including packaging)	0	7,776	0	0	2,972	0
E-waste	0	0	0	0	0	0
Hazardous waste	0	0	0	0	0	0
Other waste	0	0	0	0	0	0

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
NIL	NIL



SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 3

P3

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

Essential Indicators

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

Category	Percentage of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	3,892	3,892	100	3,892	100	N/A	N/A	3,892	100	0	0
Female	307	307	100	307	100	307	100	N/A	N/A	0	0
Total	4,199	4,199	100	4,199	100	307	7.3	3,892	92.7	0	0
Other than Permanent employees											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

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

Category	% of workers covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B /A)	Number (C)	% (C /A)	Number (D)	% (D /A)	Number (E)	% (E /A)	Number (F)	% (F /A)
Permanent workers											
Male	769	769	100	769	100	N/A	N/A	769	100	Nil	0
Female	42	42	100	42	100	42	100	N/A	N/A	Nil	0
Total	811	811	100	811	100	42	5.18	769	94.8	0	0
Other than Permanent workers											
Male	21,557	21557	100	21,557	100	N/A	N/A	21,557	100	Nil	0
Female	521	521	100	521	100	521	100	N/A	N/A	Nil	0
Total	22,078	22078	100	22,078	100	521	2.36	21,557	97.6	0	0



SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 3

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

	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial year
Cost incurred on well-being measures as a % of total revenue of the company	0.14 %	0.18 %

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

Benefits	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
	No. of employees covered as a % of total employee	No. of workers covered as a % of total worker	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	100	Yes	100	100	Yes
Gratuity	100	100	Yes	100	100	Yes
ESI	N/A	N/A	N/A	N/A	N/A	N/A
Others	N/A	N/A	N/A	N/A	N/A	N/A

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

Yes, GAIL offices are accessible for differently abled employees and workers via wheelchairs / lifts. Any modifications to building structures are carried out in accordance with the guidelines as per 'Rights of Persons with Disabilities Act', 2016.

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

Yes, GAIL has an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016. The details of the Policy can be accessed at: <https://www.gailonline.com/pdf/others/EqualOpportunityPolicyEnglish14022024.pdf>

5. Return to work and Retention rates of permanent employees and workers that took parental leave.

Gender	Permanent employees (FY 2024-25)		Permanent worker (FY 2024-25)	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	94.4%	100%	97.8%	100%
Female	89.5%	92.3%	100%	100%
Total	92.8%	97.8%	98.2%	100%

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	Yes, there is a mechanism available to receive and redress grievances for employees. GAIL has established multiple online grievance portals, including a dedicated Grievance Redressal System, to address concerns effectively. The mechanism follows a 3-tier structure to ensure timely resolution and continuous monitoring. Complaints are initially addressed by the designated HR personnel within a 10-day period. In case of delays or unsatisfactory resolutions, the grievance can be escalated to Corporate HR, with the entire redressal process aimed to be completed within 15 days post-escalation. Link of grievances portal: https://www.gailonline.com/onlineComplaints.html
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 3

7. Membership of employees and worker in association(s) or Unions recognized by the listed entity:

At GAIL, employees are empowered to raise concerns without any fear of retaliation or vindictive consequences. The Right to Freedom of Association and Collective Bargaining is being upheld by providing an option to employees to form or join labour unions or workers associations within the ambit of statutory provisions and Code of conduct. Currently, two recognized employee and worker associations are operational at GAIL – the GAIL Employees Association (GEA) and the GAIL Karamchari Sangh (GKS).

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Total employees / Workers in respective category (A)	No. of employees / Workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / Workers in respective category (C)	No. of employees / Workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	4,199	0	0	4191	0	0
- Male	3,892	0	0	3889	0	0
- Female	307	0	0	302	0	0
Total Permanent Workers	811	811	100	847	847	100
- Male	769	769	100	805	805	100
- Female	42	42	100	42	42	100

8. Details of training given to employees and workers:

Category	FY 2024-25 (Current Financial Year)					FY 2023-24 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	3,892	1,193	30.65	2,084	53.55	3889	617	15.86	1,708	43.91
Female	307	94	30.62	215	70.03	302	41	13.57	153	50.66
Total	4,199	1,287	30.65	2,299	54.75	4191	658	15.70	1,861	44.40
Workers										
Male	769	168	21.85	207	26.92	805	203	25.21	131	16.27
Female	42	16	38.10	11	26.19	42	06	14.28	07	16.66
Total	811	184	22.69	218	26.88	847	209	24.69	138	16.29

Note: Data including Board of Directors.

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	3,892	3,892	100	3889	3889	100
Female	307	307	100	302	302	100
Total	4,199	4,199	100	4191	4191	100
Workers						
Male	769	769	100	805	805	100
Female	42	42	100	42	42	100
Total	811	811	100	847	847	100

Note: Data including board of Directors.



SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 3

10. Health and safety management system:

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

Yes, GAIL has implemented an Occupational Health and Safety Management System aligned with the OISD Standard on Safety Management System in the Petroleum Industry. The system comprises 18 key elements under the Health, Safety and Environment Management System (HSEMS), applicable across all GAIL operations. It is supported by a SAP-based HSE platform covering occupational health and safety functionalities. Annual occupational health check-ups are conducted for all employees, and a Corporate Occupational Health Committee reviews health programs quarterly. The system's effectiveness is further evaluated through periodic Occupational Health Audits conducted by internal multidisciplinary teams.

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

GAIL uses a SAP-based HSE management system to systematically identify and assess work-related hazards and risks. Key processes include Job Safety Analysis, Risk Assessment, Management of Change, and Safety Audits, along with tools for reporting incidents, near-misses, and safety observations. Additionally, Hazard and Operability Studies (HAZOP) and Quantitative Risk Assessments (QRA) are conducted at least once every five years to evaluate operational risks.

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

Yes, GAIL has an Online System for reporting Safety Observation (Unsafe Act / Unsafe Condition) and Near-Miss, at various GAIL sites. This system enables employees to directly report such safety concerns. Additionally, contract workers are encouraged to report incidents through their respective GAIL supervisors who ensures timely corrective actions are taken. GAIL follows OISD, PNGRB guidelines etc. for taking corrective action to address safety-related incidents.

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

Yes, GAIL's employees/workers have access to non-occupational medical and health care services made available at various installations.

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

Safety Incident/Number	Category*	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million- person hours worked)	Employees	0	0
	Workers	0.027	0.28
Total recordable work-related injuries	Employees	0	0
	Workers	01	05
No. of fatalities	Employees	0	0
	Workers	01	02
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	00	03

*including in the contract workforce

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

GAIL is committed to providing a safe, healthy, and inclusive workplace for all its employees and contract workers. The organization has implemented a comprehensive Health, Safety and Environment (HSE) Management System aligned with national regulations and industry best practices. This system is designed to identify hazards, mitigate risks, promote employee well-being, and ensure continuous improvement in occupational health and safety performance across all operations.

Health & Safety Practices for Employees:

GAIL's health and safety measures for employees are governed by its Corporate HSE Policy and the HSE Management System approved by the Chairman & Managing Director (CMD). These initiatives reflect top management's strong commitment to workplace safety and sustainability.



SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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Key practices include:

- Implementation of Behaviour-Based Safety (BBS) to encourage employees to report unsafe conditions and enhance safety culture.
- Mandatory use of Personal Protective Equipment (PPE), guided by a PPE Matrix tailored to job-specific requirements.
- Observation of the 10th of every month as Safety Day at all operational sites for safety reviews and awareness.
- Circulation and discussion of case studies on global industrial incidents to extract and apply key learnings.
- Job Safety Analysis (JSA) for all non-routine tasks and use of SOPs for routine activities.
- Formation of Safety Committees with both management and non-management representation to oversee safety initiatives.
- Monitoring of workplace conditions including air quality, noise, and illumination to maintain regulatory compliance.
- Regular internal and external safety audits to identify gaps and recommend improvements.
- Annual occupational health check-ups for employees and quarterly reviews by the Corporate Occupational Health Committee.
- Ongoing training programs delivered through a structured annual calendar to build awareness and capabilities.

Health & Safety Practices for Contract Workers:

GAIL ensures that contract workers are equally protected under its occupational health and safety framework, adhering to the Factories Act and the BOCW Act, 1996. The company fosters a culture of safety among contract workers through awareness, training, and supervision.

Key practices include:

- Safety training and induction programs covering first aid, fire safety, hazard identification, and correct PPE usage.
- Enforcement of a strict Work Permit System and daily Safety Talks before job initiation.
- Pre-deployment health checks for workers assigned to high-risk jobs such as confined space entry or working at height.
- Display of SOPs, MSDS, and other safety information at strategic locations to ensure easy access.
- Use of non-sparking tools during maintenance work to reduce fire hazards.
- Active participation in safety awareness campaigns, including Safety Week and Fire Service Day.
- Periodic monitoring of workplace conditions (e.g., hydrocarbon concentration, toxic gases, illumination, noise) and implementation of necessary control measures to maintain safe conditions.

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

	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	-	0	0	-
Health & Safety	0	0	-	0	0	-

14. Assessments for the year:

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

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

GAIL has a structured mechanism in place to identify, assess, and address safety-related risks and incidents through internal and external audits. These audits help in identifying gaps in compliance with safety regulations and taking timely corrective actions to improve working conditions and safety practices.

- a) GAIL has established a structured procedure to carry out Internal Technical and Safety Audits of its Operations & Maintenance (O&M) facilities. These proactive safety audits are conducted at least once a year by an Internal Team to identify improvement areas with respect to PNGRB regulations, OISD standards, and other applicable codes. During the reporting period, 25 Internal Technical and Safety Audits covering Pipelines and Gas Processing Plants were conducted by the Internal Team. Additionally, 02 Electrical Safety Audits of O&M installations were undertaken to ensure compliance with electrical safety norms.



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Principle 3

- b) GAIL conducts Safety Audits of O&M installations through Third Party Inspection Agencies (TPIAs) to assess gaps with respect to applicable Central and State Codes and Standards and to identify areas for improvement.
- c) The Oil Industry Safety Directorate (OISD), under the Ministry of Petroleum & Natural Gas, also conducts Safety Audits of Gas Processing Plants, Petrochemicals, and NG/LPG Pipelines once every 3 to 4 years. During the reporting period, 06 OISD Safety Audits were conducted across GAIL installations to check conformity with relevant OISD standards and guidelines.
- d) Technical and Safety Audits of installations such as LPG storage and handling facilities, NG/LPG Pipelines, and CGD Networks are also carried out by PNGRB-approved TPIAs to ensure compliance with PNGRB regulations. In the reporting period, 05 PNGRB T&S Audits were conducted for GAIL installations.
- e) External Safety Audits (ESA) of major installations are conducted once a year in line with the Manufacture, Storage and Import of Hazardous Chemicals (MSIHC) Rules, 1989. During the reporting period, 31 ESAs, excluding those by OISD and PNGRB, were conducted.
- f) Compliance Reports based on the findings of ESAs are submitted periodically to statutory authorities including OISD, PESO, and PNGRB, ensuring accountability and continuous improvement in health and safety practices.

Leadership Indicators

1. **Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).**

Yes, GAIL has a system of compensatory package namely "Death Relief Fund" for its permanent employees and workers in case of deaths. For non-permanent workers are covered under the Employee's Compensation Act, 1923 and an Insurance Policy is obtained by the Contractor, for grant of Death / Disablement Benefits wherever Employees' State Insurance Act (ESI), 1948 is not applicable. Where ESI Act, 1948 is applicable, the contract workers are ensured benefits under ESI Act, 1948.

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

GAIL ensures statutory dues are properly deducted and deposited by value chain partners through multi-stage compliance process. At the contract stage, all statutory obligations (PF, ESI, GST, TDS, etc.) are clearly defined. Before releasing any payment, the concerned Project-in-Charge/Executive-in-Charge verifies submission of valid statutory challans (e.g., EPFO, GST, TDS) through GAIL's digital systems. Payments are processed only after verification of these documents. Payment of Final Bill requires a Completion Certificate confirming that all dues are cleared. Regular internal audits and system-based checks further ensure ongoing compliance, aligned with CPSE and MoP&NG guidelines.

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Employees	0	0	0	0
Workers	01	02	0	0

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

Yes, at GAIL, the transition into retirement or superannuation is recognized as a significant life change, both in terms of daily routine and mental outlook. To help employees navigate this phase smoothly, GAIL conducts pre-retirement workshops for those who are due to retire in the coming months. These workshops are designed to promote joyful and purposeful living beyond professional life.

The program is built around four core dimensions of well-being: Personal Effectiveness, Mindfulness & Emotional Intelligence, Financial Independence, and Health & Wellness. It provides participants with valuable insights, practical advice, and resources to help them prepare for a fulfilling post-retirement life.

The programs were organised which consists of presentations from experts in the respective fields. It helps the participants to systematically plan their post-retirement life effectively.

- Adopting a growth mindset and staying open to learning

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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- The RPM approach (Results, Purpose, Method) for a meaningful retirement
- Exploring new interests and passions
- Visualizing the retirement journey through mind mapping
- Managing stress and enhancing emotional well-being
- Creating sustainable fitness and wellness routines
- Nutrition planning for individuals aged 50 and above
- Home-based remedies for managing common health issues like hypertension, diabetes, thyroid problems, joint pain, and arthritis
- Evaluating current financial networks, managing retirement corpus, and planning fund allocations to avoid unclaimed funds

In addition, the workshop includes detailed sessions on financial matters such as post-retirement benefits from GAIL (including PRMS and superannuation), the National Pension Scheme (NPS), and presentations by various annuity service providers. It also features dedicated sessions on investment and financial planning to ensure a smooth and secure retirement journey.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed*
Health and safety practices	100
Working Conditions	100

*Contract workers, vendors working in GAIL premises only were assessed

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

No significant risks or concerns were identified from the assessments of health and safety practices and working conditions of value chain partners



Life at GAIL Dibiyaapur



SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 4

P4

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

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

GAIL adopts a structured and inclusive approach to identify its key stakeholder groups as part of its broader stakeholder engagement and materiality assessment process. The entity recognizes that effective stakeholder engagement is vital to creating long-term value and aligning its operations with stakeholder expectations. The process begins with mapping individuals and groups who are either impacted by or have an influence on GAIL's activities. These stakeholders are then classified into internal and external categories. Internal stakeholders primarily include employees, while external stakeholders comprise twelve key groups: Government and other Regulators, Investors, Suppliers, Customers, Joint Ventures and Subsidiaries, Industry Associations, Communities, Contractors/Implementing Agencies, Academic and Research Institutions, NGOs/Civil Society Organizations, Media, and the General Public. Stakeholders are further prioritized based on their relevance and level of influence, and appropriate engagement strategies are developed to ensure regular communication and collaboration. This process ensures that GAIL remains responsive to stakeholder concerns and continues to integrate their feedback into its strategic decision-making.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / Others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Government and other regulators - External stakeholder	No	- Email, Meetings, Telephonic conversation, Reviews, MoUs, - Quarterly Progress Report, - Annual Report	Annual, Monthly, Need Based	- Support Government missions to promote Sustainable Development Goals - Support Government in transitioning to a clean gas-based economy - Relationship building - Performance appraisal through MoUs - Submission of Progress reports - Discussions on major investment plans
Financial Institutions - External stakeholder	No	- Email, Meetings with investors, Telephonic conversation, - Investor Relations Conferences/roadshows, - Site Visits and Conference calls for investment community, - Analyst Meets, - Quarterly financial results, - Press Conferences, - Communication with shareholders	Annual, Quarterly, Need Based	- Financial performance - Share broad future strategies - Get feedback and address concerns - Seek approval from shareholders on major decisions



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Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / Others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees- Internal Stakeholder	No	- Email, Meetings with employees, Telephonic conversation, - Satisfaction surveys, - Social Media, - Grievance Redressal, - Suggestion schemes, - CMD open house, - Various committees, - GAIL Day celebration, Journals, - Associations and unions, - Townhall, - Samanvay	Annual, Quarterly, Monthly, Regularly	- Communication on GAIL's business goals, values and principles - Action planning on major projects - Implementation of best practices - Facilitating learning and development - Track key performance indicators and action plans - Understand and address concerns - Idea generation, sharing and learning
Supplier – External Stakeholder	Yes, some of the Company's Suppliers belong to the marginalized section of society	- Email, Telephonic Conversation, Video Calls - Supplier Meets - Industry Conclave - Access to the Internal Management level committee - Vendor development program/Vendor coaching programs - Awareness programs for SC/ ST-owned MSEs - Women entrepreneurs etc., - Pre-tender or pre-bid meeting for tenders, as per requirement - Meets with micro and small enterprises	Annual, Quarterly, Monthly, Regularly	- Communicate operational decisions - Seek their performance data/ information - Understand and address their concerns - Dispute resolution - Review of Contracts
Customers- External stakeholder	No	- Email, Telephonic Conversation, Video Calls - Annual Customer Meet - Zonal Customer Meet - Customer Interactive Meet - Customer Satisfaction Survey - Exhibitions - Seminars - Symposiums	Annual, Quarterly, Need Based	- To understand their satisfaction levels - To address operational concerns - To get feedback on new Product development
Joint Ventures and Subsidiaries of GAIL - External stakeholder	No	- Email, Telephonic Conversation, Video Calls - Need-based meetings - Reports and Newsletters	Need Based	- Discussions on major investment plans - Sharing of performance data - Facilitate decision-making on major topics
Industry Associations- External stakeholder	No	- Email, Telephonic Conversation, Video Calls - Seminars - Conferences - Industry Expo - Interviews - Reports and Newsletters	Need Based	- Share performance data on key projects - Participate in Conferences and Seminars - Engage in Public policy advocacy



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Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / Others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Communities - External stakeholder	Yes	• Telephonic Conversation, • Meetings and direct interaction • Community events • Need Assessment and Impact Analysis • CSR initiatives, Corporate communications Material	Need Based	• Engaging with communities for conducting Need Assessment and executing community Development Projects • Understanding and addressing their concerns on critical incidents • Community Grievances Redressal
Contractors/ Implementing Agencies - External stakeholder	Yes, some of the Company's Contractors belong to the marginalized section of society	• Email, Telephonic Conversation, Video Calls • Need-based meetings • Meets • Website	Annual, Quarterly, Monthly, Regularly	• Communicate operational decisions • To align their work with company policies • Seek their performance data/ information • Understand and address their concerns • Communicate company obligations such as Contract renewal, payments etc. • Dispute resolution • Review of Contracts
Academic and Research Institutions - External stakeholder	No	• Email, Telephonic Conversation, Video Calls • Project meetings • Periodic reviews • Website • Social media • Press	Need Based	• Partner and participate in GAIL Research & Development activities
NGOs / Civil Society Organizations - External stakeholder	No	• Email, Telephonic Conversation, Video Calls • Project meetings • Annual reviews	Need Based	• Executing community Development Projects • Understanding and addressing their concerns on critical incidents
Public at large & Media-External stakeholder	No	• Email, Social media campaigns/posts etc. • Community events • CSR initiatives • Corporate communications material • Press Conferences	Annual, Quarterly, Monthly, Regularly	• Participate and support GAIL initiatives for public benefit • Brand awareness and improved brand recall • Understanding and addressing their concerns on critical incidents

Leadership Indicators

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

GAIL recognizes the importance of transparent communication and active engagement with its stakeholders to uphold principles of good governance and sustainable development. The Company ensures that relevant stakeholder concerns related to economic, environmental, and social topics are appropriately addressed and, where necessary, escalated to the Board or its Committees for review and action. While direct consultations between all stakeholders and the Board may not be feasible, GAIL has instituted formal mechanisms to capture stakeholder feedback, report material issues, and incorporate such insights into its decision-making processes.

The processes through which stakeholder consultations are facilitated and feedback is relayed to the Board include:

- **Annual General Meeting (AGM):** GAIL convenes its AGM annually, providing a formal platform for shareholders to raise queries, give feedback, and seek clarifications directly from the Board and senior management. Responses to shareholder concerns are recorded and considered in strategic planning and governance.



SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 4

- **Investor Relations and Press Releases:** GAIL conducts Investor and Analyst Meets, Investor presentation, conference calls, and roadshows to engage with institutional investors and analysts. Presentations and press releases related to economic, environmental, and governance matters are hosted on the Company's website and disseminated to stock exchanges. Feedback and insights gathered from such forums are reviewed and considered by senior management and reported to the Board, where appropriate.
- **Dedicated Email Communication:** GAIL has a designated email ID (shareholders@gail.co.in) to facilitate direct communication with investors and shareholders. In addition, the 'Contact Us' section on GAIL's website allows customers and stakeholders to reach out on various matters. Queries or concerns received through these channels are addressed promptly, and significant stakeholder feedback is internally reviewed and shared with senior leadership.
- **Quarterly / Annual Financial Results:** The Company discloses its financial results within the prescribed timelines through stock exchanges and by publishing in at least two leading newspapers (one English and one vernacular). These disclosures are also uploaded on the Company's website at <https://www.gailonline.com/IZFinancialResult.html>
- **NEAPS (NSE Electronic Application Processing System), NSE Digital Exchange Portal and BSE Corporate Compliance & Listing Centre-** NSE and BSE have developed web-based applications for corporates. GAIL uses digital platforms to file statutory disclosures such as financial results, shareholding patterns, and corporate governance reports, which ensures real-time and consistent communication with regulators and financial stakeholders.
- **Annual Report:** The Annual Report serves as a comprehensive disclosure document covering audited financial statements, ESG performance, Directors' Report, Management Discussion and Analysis, and Corporate Governance Report. These reports are reviewed and approved by the Board and shared with shareholders, regulators, and other stakeholders. The Chairman's speech, outlining the Company's strategy and response to key stakeholder concerns, is also made publicly available on the website- <https://gailonline.com/IZAnnualReports.html>
- **SCORES (SEBI Complaints Redressal System) –** GAIL participates in SEBI's centralized complaint redressal system which allows shareholders and investors to raise grievances. Actions taken by the Company are logged in the system and can be monitored by the complainants and regulators. Feedback and critical issues, if any, are addressed by management and escalated to the Board or its Committees as needed.
- **Letters to Investors:** Regular reminders are sent annually to shareholders to claim unpaid or unclaimed dividends and shares.
- **Green Initiative and Electronic Communication:** In line with the Ministry of Corporate Affairs' Green Initiative, GAIL communicates with shareholders through electronic modes. Documents such as the Annual Report, AGM notices, and tax-related communications are sent via email to registered shareholders. Efforts are also made to verify and update shareholders' email addresses through depositories.
- **Proactive Disclosure for Tax Compliance:** The Company communicates with shareholders regarding submission of tax exemption forms (e.g., Form 15G/H, Form 10F) to ensure compliance and stakeholder convenience.

Through these structured processes, stakeholder inputs—particularly on material economic, environmental, and social issues—are collected by management and where appropriate, escalated for Board consideration. This ensures that stakeholder voices are integrated into GAIL's corporate strategy and governance framework.

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

Yes, GAIL conducts a Materiality Assessment exercise to identify and evaluate issues critical to the sustained operation of its business. This multi-stage process involves identifying and prioritizing stakeholders, selecting appropriate means and modes of engagement—such as materiality surveys and one-on-one discussions—and gathering their perspectives. Key stakeholders involved in the materiality process provide valuable feedback, which is used to assess and determine the major ESG focus areas for the Company.

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

GAIL actively engages with vulnerable and marginalized stakeholder groups and integrates their concerns into its social responsibility initiatives. While no adverse concerns were received from these groups during the reporting year, GAIL maintains consistent communication with them through community meetings and feedback mechanisms. The needs and expectations of these groups are assessed and addressed through various CSR programmes, which are designed to foster inclusive development and ensure equitable access to essential services and opportunities.

Under GAIL Arogya, doorstep healthcare services are provided to underprivileged populations through Mobile Medical Units, addressing gaps in local health infrastructure. GAIL Kaushal delivers skill development training in sectors such as hydrocarbons, plastic manufacturing, and vocational skills for visually impaired individuals, enabling them to secure employment and improve household incomes. GAIL Saksham supports Persons with Disabilities (PwDs) by providing assistive devices, capacity building, and skill development for greater inclusion and empowerment. GAIL Ujjwal upgrades government schools in marginalized regions by renovating classrooms, enhancing science and IT labs, and supplying learning materials to improve access and quality of education. GAIL Unnati fosters rural development through initiatives that promote income generation, education, healthcare, and infrastructure, aiming at holistic socio-economic upliftment. GAIL Shashakt focuses on empowering women by raising awareness on education, health, and legal rights while offering mentorship to build confidence and independence. Lastly, GAIL Harit involves communities in environmental protection by promoting afforestation, biodiversity conservation, rainwater harvesting, and sustainable resource practices.

These programmes collectively demonstrate GAIL's commitment to addressing the concerns of vulnerable and marginalized groups and fostering inclusive, sustainable growth.



SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 5

P5

Businesses should respect and promote human rights

Essential Indicators

1. Employees and workers who have been provided training on human rights issues and policy (ies) of the entity, in the following format:

Category	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. employees / workers covered (D)	% (D / C)
Employees						
Permanent	4,199	714	17	4,191	465	11.10
Other than permanent	0	0	0	0	0	0
Total Employees	4,199	714	17	4,191	465	11.10
Workers						
Permanent	811	69	8.51	847	17	2.01
Other than permanent	22,078	0	0	0	0	0
Total Workers	22,889	69	0.30	847	17	2.01

2. Details of minimum wages paid to employees and workers, in the following format:

Category	FY 2024-25 Current Financial Year					FY 2023-24 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C /A)		No. (E)	% (E /D)	No. (F)	% (F /D)
Employees										
Permanent	4,199	0	0	4,199	100	4,191	0	0	4,191	100
Male	3,892	0	0	3,892	100	3,889	0	0	3,889	100
Female	307	0	0	307	100	302	0	0	302	100
Other than Permanent	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Male	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Female	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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Category	FY 2024-25 Current Financial Year					FY 2023-24 Previous Financial Year				
	Total(A)	Equal to Minimum Wage		More than Minimum Wage		Total(D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C /A)		No. (E)	% (E /D)	No. (F)	% (F /D)
Workers										
Permanent	811	0	0	811	100	847	0	0	847	100
Male	769	0	0	769	100	805	0	0	805	0
Female	42	0	0	42	100	42	0	0	42	0
Other than Permanent	22,078	0	0	22,078	100	13,993	0	0	13,993	100
Male	21,557	0	0	21,557	100	13,541	0	0	13,541	100
Female	521	0	0	521	100	452	0	0	452	100

Note:- Data including board of directors.

3. Details of remuneration/salary/wages

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (₹)	Number	Median remuneration/ salary/ wages of respective category (₹)
Board of Directors (BoD)	6	3,70,567	0	0
Key Managerial Personnel (KMP)	1 (excluding whole time Directors)	2,70,207	0	0
Employees other than BoD and KMP	3,885	1,59,608	307	1,42,434
Workers	769	75,937	42	54,836

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

	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Gross wages paid to women as % of total wages	6.14	5.96

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No).

Yes, GAIL has a designated focal point responsible for addressing human rights impacts or issues caused or contributed to by the business. In case of any violation, the matter may be reported to the concerned Officer-In-Charge of the respective unit, office, or installation for appropriate action.

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

At GAIL, we have zero tolerance policy for any misconduct related to human rights. GAIL has a very transparent and approachable internal system to address and resolve any human rights related issues. There is an online system to register the grievances of employees. The portal uses a 3-Tier structure to ensure that grievances are resolved quickly, and that the system is regularly monitored. The HR in charge resolves the Complaint within 10 days period. Further, escalations can be raised to corporate HR in case of delay or unsatisfactory resolution or outcome. Link to online portals:

<https://www.gailonline.com/onlineComplaints.html>

GAIL has a women cell whose main objective is to look after various needs of women employees. The members of the Women's Cell regularly engage with women employees to understand their concerns and provide necessary support.



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

	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	1	0	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour/ Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-
Other Employee Grievances	30	0	-	33	0	-

7. Complaints filed under the sexual harassment of women at workplace (Prevention, Prohibition and redressal) Act, 2013 in the following format:

	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Total complaints reported under sexual harassment on of women at workplace (Prevention, Prohibition and Redressal) act 2013 (POSH)	01	0
Complaints on POSH as a % of female employees/ workers	0.29	0
Complaints on POSH upheld	Nil	0

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

GAIL strives to ensure that there is no discrimination and harassment at workforce. GAIL has a dedicated policy on Prevention, Prohibition, and Redressal of Sexual Harassment of Women at workplace. It is applicable to all the women employees and workers at the workplace, including those enrolled through contractors. GAIL has a dedicated Grievance Redressal System, under which Internal Complaints Committee at Central / Site level has been formed to take cognizance of complaints. A detailed enquiry is conducted and serious action is taken, if anyone is found guilty.

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

Yes, at GAIL human rights requirements form part of company business agreements and contracts.

10. Assessment for the year

GAIL's plants and offices are assessed by various authorities such as statutory Labour authorities, Internal as well as Third Party Auditors (TPA) during the year.

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100
Forced/ involuntary labour	100
Sexual harassment	100
Discrimination at workplace	100
Wages	100
Others – please specify	N/A



SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

No significant issues were identified during the assessments conducted at our plants and offices. Nevertheless, the practices and systems are continuously analyzed and improved to prevent any future incidents. This includes conducting awareness sessions for employees and workers.

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

No significant observations related to human rights grievance / complaints have been received during the audit, necessitating any modification of the existing mechanism or introduction of any new business process.

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

GAIL strictly adheres to all applicable laws governing human rights, including the Child Labour Act and the Payment of Wages Act. GAIL ensures timely payment of salaries and benefits, including statutory dues, to regular workmen as per the Long Term Settlement (LTS) reached through collective bargaining. Further, GAIL ensures payment of wages and other statutory benefits to contract labour engaged through various contractors. Specific contract provisions have been incorporated in the tenders/work orders and all contractors are required to abide by the same. GAIL also ensures provision of proper working conditions in terms of various statutes. Further, GAIL ensures that there is no exploitation of any labour and no unfair labour practice exists.

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

Yes, all our offices are accessible to differently-abled visitors in compliance with the requirements of the Rights of Persons with Disabilities Act, 2016.

4. Details of assessment of value chain partners

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	100
Discrimination at Workplace	100
Child labour	100
Forced/ involuntary labour	100
Wages	100
Others – please specify	N/A

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

Assessments are conducted for value chain partners working on GAIL's premises. Any concerns identified are addressed in accordance with contractual provisions. We also conduct capacity building and awareness initiatives for our suppliers.



SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 6

P6

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

Essential Indicators

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

Parameter	FY 2024-25 (Current Financial Year) GJ	FY 2023-24 (Previous Financial Year) GJ
From renewable source		
Total electricity consumption (A)	1,31,614	92,182
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumption from renewable sources (A+B+C)	1,31,614	92,182
From Non-renewable sources		
Total electricity consumption (D)	21,30,497	18,57,562
Total fuel consumption (E)	5,02,57,268	4,74,49,561
Energy consumption through other sources (F)	15,67,069	15,12,699
Total energy consumed from non-renewable sources (D+E+F)	5,39,54,834	5,08,19,822
Total energy consumed (A+B+C+D+E+F)	5,40,86,448	5,09,12,004
Energy intensity per rupee of turnover (Total energy consumed/Revenue from operations)	393.96 GJ/INR Crore	390.77 GJ/INR Crore
Energy Intensity ratios adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operation adjusted for PPP)	18:1	17:1
Energy Intensity in terms of physical output	10.97	10.33
Energy intensity (optional) – the relevant metric may be selected by the entity	N/A	N/A

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

Yes, GAIL has engaged M/s SR Asia, Ghaziabad, Uttar Pradesh for carrying out an independent assurance of BRSR and Sustainability Report for the reporting period from 1st April 2024 to 31st March 2025.

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

Yes, GAIL Petrochemical Complex, Pata is a Designated Consumer under Bureau of Energy Efficiency (BEE) Performance, Achieve and Trade (PAT) Cycle IV. Yes, the target of Specific Energy Consumption (SEC) reduction of 6.1 % in PAT-IV (w.r.t baseline year FY 2016-17) has been achieved.



SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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3. Provide details of the following disclosures related to water, in the following format:

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	1,88,91,282	1,99,58,086
(ii) Ground water	1,52,383	1,27,014
(iii) Third party water	3,242	6,30,082
(iv) Seawater/desalinated water	0	0
(v) Others	19,07,848	17,78,567
Total volume of water withdrawal (in kilolitres) (i+ii+iii+iv+v)	2,09,54,755	2,24,93,749
Total volume of water consumption (in kilolitres)	2,09,54,755	2,24,93,749
Water intensity per rupee of turnover		
(Total water consumption / Revenue from operations)	152.63 KL/INR Crore	172.65 KL/INR Crore
Water Intensity ratios adjusted for Purchasing Power Parity (PPP)		
(Total water consumption/ Revenue from operations adjusted for PPP)	7:1	8:1
Water intensity in terms of physical output	156.81 m3/ ₹ Crore	168.36 m3/ ₹ Crore
Water intensity (optional) – the relevant metric, may be selected by the entity	N/A	N/A

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

Yes, GAIL has engaged M/s SR Asia, Ghaziabad, Uttar Pradesh for carrying out an independent assurance of BRSR and Sustainability Report for the reporting period from 1st April 2024 to 31st March 2025.

4. Provide the following details related to water discharged:

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water discharge by destination and level of treatment (in Kilolitres)		
(i) To surface Water		
- No treatment	0	0
- With treatment - please specify level of treatment	22,15,669 The average data for the quality of water discharged from our largest facility, GAIL Pata are as follows: - pH: 8.23 - BOD: 22 mg/l - COD: 52 mg/l - TSS: 42 mg/l - Oil & Grease: <2 mg/l - Phenol: <0.5 mg/l - Total chromium (as Cr): <0.01 mg/l - Hexa valent Chromium: <0.05 mg/l - Sulphides (as S): <0.2 mg/l.	21,45,607 The average data for the quality of water discharged from our largest facility, GAIL Pata are as follows: - pH: 7.5 - BOD: 18.2 mg/l - COD: 72.9 mg/l - TSS: 38.4 mg/l - Oil & Grease: <2 mg/l - Phenol: <0.5 mg/l - Total chromium (as Cr): <0.01 mg/l - Hexa valent Chromium: <0.05 mg/l - Sulphides (as S): <0.2 mg/l.



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Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
(ii) To groundwater	0	0
- No treatment	0	0
- With treatment -please specify level of treatment	0	0
(iii) To seawater	0	0
- No treatment	0	0
- With treatment -please specify level of treatment	0	0
(iv) Sent to third-parties	0	0
- No treatment	0	0
- With treatment -please specify level of treatment	0	0
(v) Others	0	0
- No treatment	0	0
- With treatment -please specify level of treatment	0	0
Total water discharged (in kilolitres)	22,15,669	21,45,607

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

Yes, GAIL has engaged M/s SR Asia, Ghaziabad, Uttar Pradesh for carrying out an independent assurance of BRSR and Sustainability Report for the reporting period from 1st April 2024 to 31st March 2025.

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

Yes, GAIL treats wastewater from its processes through Effluent Treatment Plants (ETPs), employing physical, chemical, and biological methods such as pH adjustment, removal of suspended solids, and reduction of Biological Oxygen Demand (BOD), Chemical Oxygen Demand (COD), phenols, oil & grease, cyanides, chromium, etc., to levels below permissible limits. The treated water is reused for horticultural activities, while the remaining water is discharged outside the premises and regularly monitored to ensure compliance with Central Pollution Control Board (CPCB) and State Pollution Control Board (SPCB) effluent norms. No water bodies have been impacted by treated effluent discharge at any of our sites. Furthermore, GAIL is in the process of setting up a Zero Liquid Discharge (ZLD) Plant at the Petrochemical Complex, Pata.

6. Please provide details of air emissions (other than GHG emission) by the entity, in the following format:

Parameter	Unit	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
NOx	Metric tons per Annum	1,049	1,226
SOx	Metric tons per Annum	618	715
Particulate matter (PM)	Metric tons per Annum	250	355
Persistent organic pollutants (POP)	Metric tons per Annum	0	0
Volatile organic compounds (VOC)	Metric tons per Annum	68	81
Hazardous air pollutants (HAP)	Metric tons per Annum	0	0
Others– please specify (CO)	Metric tons per Annum	473	488

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

Yes, GAIL has engaged M/s SR Asia, Ghaziabad, Uttar Pradesh for carrying out an independent assurance of BRSR and Sustainability Report for the reporting period from 1st April 2024 to 31st March 2025.



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

Parameter	Unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tons of CO ₂ equivalent	34,33,115	34,67,989
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tons of CO ₂ Equivalent	4,30,242	3,86,108
Total Scope 1 + Scope 2	Metric tons of CO ₂ Equivalent	38,63,358	38,54,097
Total scope 1 and scope 2 emission intensity per rupee of turnover (Total scope 1 and scope 2 GHG emissions / Revenue from operations)	Metric tons of CO ₂ Equivalent/ INR crore	28.14	29.58
Total scope 1 and scope 2 emission intensity per rupee of turnover adjusted for purchasing power parity (PPP) (Total scope 1 and scope 2 GHG emissions / Revenue from operations adjusted for PPP)	mtCO ₂ eq/ INR Crore Operations adjusted for PPP	1:1	1:1
Total Scope 1 and Scope 2 emission intensity in terms of physical output	mtCO ₂ eq/INR Crore	23.85	23.80
Total Scope 1 and Scope 2 emission intensity (optional) - the relevant metric may be selected by the entity	N/A	N/A	N/A

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

Yes, GAIL has engaged M/s SR Asia, Ghaziabad, Uttar Pradesh for carrying out an independent assurance of BRSR and Sustainability Report for the reporting period from 1st April 2024 to 31st March 2025.

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

Yes, GAIL has initiated various Projects to mitigate Green House Gas emissions. Some of the projects are tabulated below in detail:

Category	Initiatives	Outcomes
Solar Energy Initiatives	Pata: 2.64 MWp rooftop solar in addition to existing 5.76 MWp; 17.5 MW floating solar approved and under tendering Vizag: 300 kWp land + 272 kWp rooftop solar under execution which will reduce 416 tCO₂e GHG Emission Gandhar: Solar power plant at Gandhar generated ~229,315 kWh during FY 2024-25 Bangalore Pipeline: 65 kWp Solar panels installed in terminal building 10 MW ground-mounted solar power plant at Vijapur Bharuch: 155 kW Solar Plant installation in rainwater harvesting pond at Bharuch Township (In progress) Kochi: 60 kW grid-tied mono PERC bifacial solar PV system installed	- Pata: The combined capacity will reduce ~ 27000 tCO₂e GHG Emission - Vizag: It will reduce 416 tCO₂e GHG Emission - Gandhar: It will reduce 167 tCO₂e GHG Emission - Bangalore Pipeline: It will reduce 47 tCO₂e GHG Emission - Vijapur: It will reduce 10000 tCO₂e GHG Emission - Increased use of renewable energy and reduction in Scope-2 GHG Emission - Combined CO₂e reduction of several thousand tonnes annually through decreased grid electricity usage



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Category	Initiatives	Outcomes
Energy-Efficient Equipment	- Replacement of 7 old motors with IE3 motors at Gandhar - Conversion of 18 IE2 motors to IE3 at Jhabua and Replacement of conventional lights and CFLs with ~300 LED lights - Replacement of inefficient motors with IE3 at multiple sites - PID + VFD optimization for Jockey Pump at Gandhar	- Gandhar achieved energy savings of 90,985 kWh from Jockey Pump optimization in FY 2024-25 - Over 11.38 lakh units saved electricity of 230 tCO₂e at Jhabua in FY 2024-25
Fuel Switch /Dual Fuel Conversion	- Electrification of 01 Branch Line Compressor at Vijaipur - Diesel Engine Generator replaced with GEG at Loni - Dual fuel (Diesel + Natural Gas) conversion for DEG at Jhabua and Chainsa - Fuel switch to SRG/Lean for compressor seal gas at Gandhar	- GHG emissions saving ~13000 tCO₂ eq per annuma at Vijaipur - Reduced reliance on diesel and increased use of cleaner-burning fuels - Reduced GHG emissions, diesel consumption, and operational costs
Green Power Purchase	Jhabua obtained Green Power Certificate (GPC) from DISCOM to convert 100% of energy usage to renewable power	Reduced Scope-2 emissions by approx. 3500 tCO₂e in FY 2024-25 by sourcing 5000 MWh electricity through GPC
Hydrogen Projects	Installation of 10 MW green hydrogen plant at Vijaipur	- Pioneering shift towards low-emission fuel alternatives and long-term carbon neutrality - Vijaipur: It will reduce 17,000 tCO₂e GHG Emission
Carbon Capture/ R&D	Pilot-scale 1 TPD microbial CO₂ capture plant operating at GAIL Pata	Supports future carbon removal technology scaling and innovation

9. Provide details related to waste management by the company, in the following format

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	316.65	125
E-waste (B)	9.07	21.8
Bio-medical waste (C)	3.34	4.25
Construction and demolition waste(D)	27	0
Battery waste (E)	86.18	56.4
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G) (Basket Filter, Empty Drums, Tar, Oily Sludge in MT)	5,097.44	2,835
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	6,978.79	4,937
Total (A+B + C + D + E +F + G + H)	12,518.47	7,979.61
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.09	0.06
Waste Intensity ratios adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	Less than 0.1	Less than 0.1
Waste intensity in terms of physical output	0.09	0.06
Waste intensity (optional) – the relevant metric may be selected by the entity	N/A	N/A



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Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste – Solid (MT)		
(i) Recycled	2,142.42	5,112
(ii) Re-used	1,666.78	0
(iii) Other recovery operations	5,085.59	0
Total	8,894.78	5,112
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste – Solid (MT)		
(i) Incineration	2,920.32	3,849
(ii) Landfilling	676.37	236
(iii) Other disposal operations	27	2.12
Total	3,623.69	4,087.1

Note: Disclosure may be provided if certificates from vendors have been relied upon for assessment or assurance of KPIs on waste management

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

Yes, GAIL has engaged M/s SR Asia, Ghaziabad, Uttar Pradesh for carrying out an independent assurance of BRSR and Sustainability Report for the reporting period from 1st April 2024 to 31st March 2025.

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

GAIL aims to minimize the generation of both hazardous and non-hazardous waste. GAIL aspires to implement the concept of Circular Economy by enabling access to innovative resource efficient technologies. GAIL follows 3R Principle of Reducing, Re-using and Recycling of Hazardous and non-hazardous waste generated at GAIL sites. Following measures are being taken towards Waste Management at various sites of GAIL:

- Hazardous wastes are segregated and stored in dedicated storage areas. All hazardous wastes are sent to Treatment, Storage, and Disposal Facilities (TSDF) or recyclers authorized by the State Pollution Control Board (SPCB) and Central Pollution Control Board (CPCB).
- Plastic waste and e-waste are segregated and sent to authorized third-party recyclers.
- Biomedical waste is disposed of through Common Bio-medical Waste Treatment Facilities (CBWTF).
- Used oil is disposed of to SPCB-authorized vendors in accordance with statutory requirements.
- Safety precautions during hazardous waste transportation are strictly followed as per Transport Emergency Cards to prevent spillage.
- E-waste generated at offices and plants is disposed of through authorized recyclers, with regular awareness campaigns and collection drives organized at township premises.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

GAIL does not have any offices or plants located in or around ecologically sensitive areas such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, or coastal regulation zones where environmental approvals or clearances are required. Further necessary statutory approvals were taken wherever natural gas pipelines are passing through such sensitive areas.



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S. No.	Location of operations / offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Nil	Nil	Nil	Nil

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
-	-	-	-	-	-

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

- Yes, GAIL is compliant with the applicable environmental law/ regulations/ guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder.

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
1.	0	0	0	0

Leadership Indicators

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

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

- (i) Name of the area: Gandhar, Jamnagar, Jhabua
- (ii) Nature of operations: Gandhar is a Gas Processing Unit, Jamnagar is a LPG receiving & pumping station, Jhabua is NG Compressor Station
- (iii) Water withdrawal, consumption, and discharge in the following format:

Parameter	FY 2024-25 (Current Financial Year)*	FY 2023-24 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	28,188	42,828
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others (Municipal)	13,64,953	13,34,973
Total volume of water withdrawal (in kilolitres)	13,93,141	13,77,801
Total volume of water consumption (in kilolitres)	13,93,141	13,77,801
Water intensity per rupee of turnover (Water consumed / turnover)	10.14 KL/INR Crore	10.58 KL/INR Crore
Water intensity (optional) – the relevant metric may be selected by the entity	NA	NA
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	0	0
- No treatment	0	0



SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 6

Parameter	FY 2024-25 (Current Financial Year)*	FY 2023-24 (Previous Financial Year)
- With treatment – please specify level of treatment	0	0
(ii) Into Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) Into Seawater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third- parties	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	0	0

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

Yes, GAIL has engaged M/s SR Asia, Ghaziabad, Uttar Pradesh for carrying out an independent assurance of BRSR and Sustainability Report for the reporting period from 1st April 2024 to 31st March 2025.

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

Parameter	Unit	FY 2024-25 (Current Financial Year)*	FY 2023-24 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metrictons of CO ₂ equivalent	3,08,90,931	2,95,08,803
Total Scope 3 emissions per rupee of turnover	Metrictons of CO ₂ Equivalent/ INR crore	255.00	226.49
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	N/A	N/A	N/A

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

Yes, GAIL has engaged M/s SR Asia, Ghaziabad, Uttar Pradesh for carrying out an independent assurance of BRSR and Sustainability Report for the reporting period from 1st April 2024 to 31st March 2025.

3. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect of the entity on biodiversity in such areas along-with prevention and remediation activities.

Not Applicable



SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 6

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

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcomes of the initiative
1	Waste Reclamation	Correlation Study of Pig Residue Composition and Pipeline Corrosion: The study, being carried out at CECRI Karaikudi, aims to establish a correlation between pig residue composition and the internal corrosion rate in natural gas and LPG pipelines. The analysis focuses on the chemical and physical composition of pig residues—such as iron oxides, sulphides, carbonates, and hydrocarbon deposits—to identify dominant corrosion mechanisms and support the planning of suitable corrosion inhibitors and corrosion management strategies.	The study is expected to facilitate the development of predictive models for proactive pipeline maintenance and optimize corrosion management strategies for natural gas and LPG pipelines.
2.	Waste Management Procedures	Waste Management Procedures was published and shared with all concerned stakeholders to serve as a ready reckoner w.r.t. overall waste management at the complex.	- Development of a waste management system that is able to reduce adverse effects of waste on health, environment and aesthetics. - Incorporation of each and every identified waste stream generated and classification under different waste categories as per the existing Waste Management Rules. - Incorporation of designated intermediate Waste Storage Area for all waste streams and methodology for handling inside the complex.

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

Yes, GAIL has a comprehensive Business Continuity and Disaster Management Plan in place, which includes an Emergency Response and Disaster Management Plan (ERDMP) with an Incident Reporting System (IRS) and Standard Operating Procedures (SOPs) for evacuation. Regular on-site and off-site mock drills are conducted to ensure preparedness. GAIL also maintains a dedicated disaster handling team for its Data Centre and follows a Data Loss Prevention (DLP) Policy to safeguard sensitive information. To ensure uninterrupted operations, data backups are maintained at the Primary Data Centre (Noida), Nearline Data Centre (GTI, Noida), and Disaster Recovery Centre (Jaipur).

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

Sale of Natural Gas and Liquid Hydrocarbon to various customers results in Scope-3 GHG emissions at the premises of customer. GAIL has undertaken target of 35% Scope-3 GHG emission reduction by the year 2040 and is developing a roadmap to achieve the same.

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

100% of GAIL's value chain partners, by value of business conducted, were assessed for environmental impacts. Environmental considerations are an integral part of GAIL's procurement and vendor evaluation processes, ensuring that all key partners comply with applicable environmental regulations and sustainability standards.

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

- By the listed entity- Nil
- By the top ten (in terms of value of purchases and sales respectively) value chain partners- Nil



SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 7

P7

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

Essential Indicators

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

In FY 2024-25, GAIL was part of 30 nos. National and International trade and industry chambers/associations.

b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National)
1. Confederation of Indian Industry (CII)	India
2. Federation of Indian Petroleum Industry (FIPI)	India
3. Standing Conference of Public Enterprises (SCOPE)	India
4. All India Management Association (AIMA)	India
5. Federation of Indian Chambers of Commerce and Industry (FICCI)	India
6. Chemicals & Petrochemicals Manufacturers Association (CPMA)	India
7. Indian Centre for Plastics in Environment (ICPE)	India
8. International Federation of Training & Development Organization (IFTDO)	India
9. The Energy and Resources Institute – Council for Business Sustainability (TERI-CBS)	India
10. Indian Society for Training & Development (ISTD)	India

2. Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.

During FY 2024–25, no adverse orders were received from regulatory authorities pertaining to anti-competitive conduct. However, five legacy cases related to alleged anti-competitive behaviour, restrictive trade practices, or abuse of dominant position remain under litigation as of the reporting period. These cases are currently pending before various forums including the Supreme Court of India and Appellate Tribunals. GAIL continues to pursue appropriate legal remedies in each of these matters and remains committed to complying with applicable competition laws and regulatory standards.



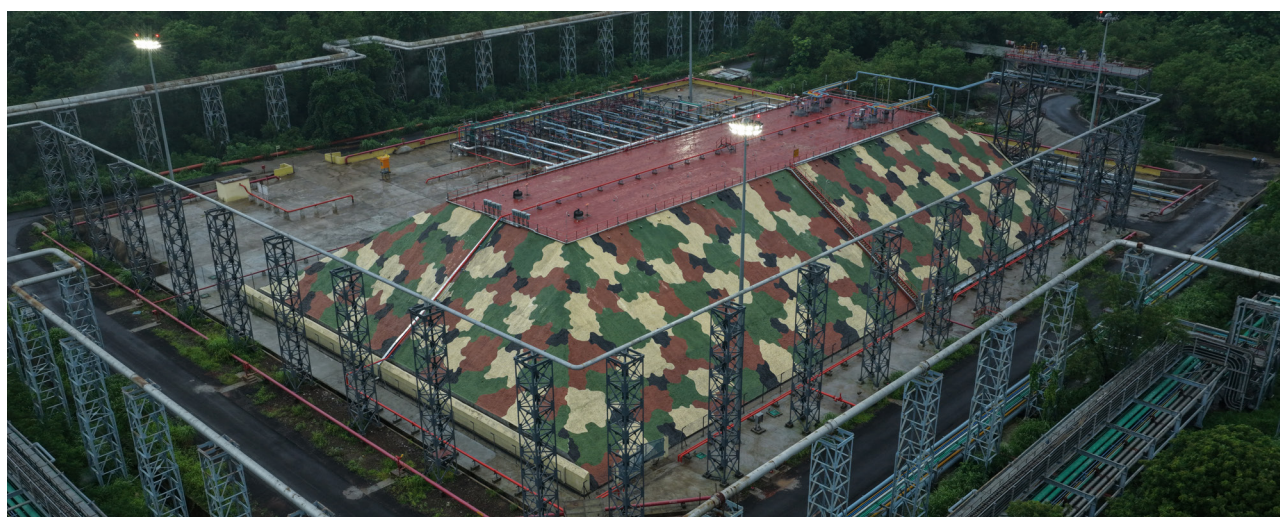
SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 7

Leadership Indicators

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

S. No.	Public Policy Advocated	Method Resorted for Such Advocacy	Whether Information Available in Public Domain?	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link if available
1	Representation of Public Sector Enterprises (PSEs) interests	GAIL is an active member of the Standing Conference of Public Enterprises (SCOPE). Shri Sandeep Kumar Gupta, CMD, GAIL, served as the Chairman of SCOPE during FY 2024-25, facilitating advocacy on behalf of PSEs in policy matters.	Yes	As and when required	
2	Energy security and hydrocarbon sector policies	CMD, GAIL, is a member of the Federation of Indian Chambers of Commerce & Industry (FICCI) Executive Committee and Co-Chair of the FICCI Hydrocarbon Committee. This role involves deliberations on energy security and policy inputs to the government.	Yes	As and when required	
3	Oil and gas industry regulations and standards	GAIL is a member of the Federation of Indian Petroleum Industry (FIPI) and part of its Governing Council. FIPI serves as an interface between the oil industry and government, addressing issues like resource optimization, safety, and energy conservation.	Yes	As and when required	
4	Petrochemical industry development	GAIL is a member of the Chemicals & Petrochemicals Manufacturers' Association (CPMA), which represents the Indian petrochemical industry and interacts with policy authorities to develop conducive business conditions.	Yes	As and when required	
5	Corporate sustainability and climate change policies	GAIL is a member of the TERI Council for Business Sustainability (TERI-CBS). The company collaborates with TERI to promote sustainable development and contribute to India's climate action goals, including conducting 02 days Residential training programs on ESG for sustainability coordinators.	Yes	As and when required	



Mounted Bullet at GAIL Vijaipur



SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 8

P8

Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
The impact assessment of short-listed CSR projects undertaken in FY 2024-25 is under progress. The results of the study will be put up to the CSR committee of Board and thereafter, it will be webhosted at following link https://www.gailonline.com/CSRIndex.html	-	-	-	-	

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
-	0	0	0	0	0	0

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

GAIL has established mechanisms to effectively receive and redress grievances from the community. Community-related complaints are addressed through the Centralized Public Grievance Redressal and Monitoring System (CPGRAMS), a Government of India platform that enables citizens to register grievances, with oversight and coordination by the Ministry of Petroleum and Natural Gas (MoP&NG).

In addition, GAIL has appointed nodal officers for its CSR projects who maintain regular engagement with implementing agencies and local communities. These officers serve as key touchpoints for receiving suggestions, inputs, or grievances from the community, which are promptly reviewed and resolved to ensure inclusive and responsive community engagement.

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

	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Directly sourced from MSMEs/ small producers	48	56.51
Directly from within India	90	90

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



SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 8

Location	FY 2024-25 Current Financial Year (In %)	FY 2023-24 Previous Financial Year (In %)
Rural	35	28
Semi-urban	11	16
Urban	31	28
Metropolitan	23	28

(Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
N/A	N/A

No, negative social impacts have been identified in the Impact Assessments in current FY 2024-25.

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

GAIL is committed to improving the social and economic conditions in designated Aspirational Districts identified by government bodies. The district-wise amount spent on CSR Projects in 30 aspirational districts is as follows:

S.No.	State	Aspirational Districts	Amount Spent (in ₹ Lakhs)
1	Andhra Pradesh	Visakhapatnam	112.08
2	Assam	Barpeta	6.00
3	Bihar	Araria	11.38
4	Bihar	Banka	34.78
5	Bihar	Gaya	120.92
6	Bihar	Muzaffarpur	29.31
7	Bihar	Purnia	26.46
8	Chhattisgarh	Kanker	29.50
9	Chhattisgarh	Mahasamund	26.76
10	Haryana	Nuh	22.76
11	Jharkhand	East Singhbhum	4.98
12	Jharkhand	Giridih	121.57
13	Jharkhand	Hazaribagh	11.79
14	Jharkhand	Ranchi	79.65
15	Madhya Pradesh	Guna	343.03
16	Madhya Pradesh	Barwani	35.07
17	Maharashtra	Aurangabad	120.92
18	Maharashtra	Jalgaon	88.50
19	Maharashtra	Nandurbar	65.00
20	Odisha	Dhenkanal	26.46
21	Odisha	Rayagada	40.36
22	Rajasthan	Sirohi	1.13



SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 8

S.No.	State	Aspirational Districts	Amount Spent (in ₹ Lakhs)
23	Tripura	Dhalai	29.17
24	Uttar Pradesh	Chandauli	172.21
25	Uttar Pradesh	Chitrakoot	22.93
26	Uttar Pradesh	Fatehpur	57.28
27	Uttar Pradesh	Shravasti	79.39
28	Uttar Pradesh	Sonbhadra	25.00
29	Uttarakhand	Haridwar	26.46
30	Uttarakhand	Udham Singh Nagar	67.42
Grand Total			1,838.27

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

Yes, GAIL has a preferential procurement policy where company give preference to purchase from suppliers comprising marginalized /vulnerable groups.

- (b) From which marginalized /vulnerable groups do company procure?

GAIL has a procurement policy for MSEs with sub targets for marginalized communities from MSEs owned by Scheduled Castes, Scheduled Tribes and Women entrepreneurs for the Goods and Services procured.

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

In FY 2024-25, out of the total eligible value of annual procurement of INR 3,601 Crores towards Goods and Services. The value of total procurement made from MSEs is INR 1,760 Crores which is approx. 48% of the total. The procurement from MSEs owned by SC/ST entrepreneurs and Women entrepreneurs was INR 167 Crores (4.6%) and INR 280 Crores (7.8%) respectively of the total eligible value of annual procurement.

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge.

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
1.	Not Applicable	N/A	N/A	N/A

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

Name of Authority	Brief of the Case	Corrective action taken
Not Applicable	N/A	N/A

6. Details of beneficiaries of CSR Projects.

In the FY 2024-25, more than 15 lakh beneficiaries were covered under GAIL's Corporate Social Responsibility (CSR) projects. All beneficiaries belong to vulnerable or marginalized groups, reflecting GAIL's commitment to inclusive development and social upliftment.

S. No	CSR Project	No of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalized group
1	GAIL Ujjwal (Education centric initiatives)	17,664	100
2	GAIL Arogya (Healthcare Sanitation and Clean Drinking Water)	13,82,622	100
3	GAIL Kaushal (Skill Training initiatives)	2,792	100
4	GAIL Unnati (Rural Development initiatives)	31,010	100
5	GAIL Saksham (Initiatives related to PwDs and elderly)	2,604	100
6	GAIL Sashakt (Women Empowerment Initiatives)	33,021	100
7	GAIL Harit (Environmental Initiatives)	14,000	100



SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 9

P9

Businesses should engage with and provide value to their consumers in a responsible manner

Essential Indicators

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

GAIL provides multiple mechanisms for customers to lodge complaints, including online portals, letters, emails, and in-person submissions through GAIL coordinators at various Zonal Offices and the Corporate Office. Additionally, GAIL conducts two types of surveys focused on product quality and service delivery to actively solicit customer feedback and address grievances effectively.

Additionally, Customer Satisfaction Index (CSI) is an initiative by GAIL to collect the feedback from customers. A link is provided to all active customers of GAIL on their email ID for providing feedback on predefined parameters on quality and services. Secondly, the Customer feedback is also collected through SAP and further analysed for resolution.

Natural Gas: For Natural Gas, GAIL has mechanisms in place to record and respond to customer complaints, grievances, and suggestions. Customers can lodge complaints through multiple channels such as online portals, letters, emails, or in person through designated GAIL coordinators at various Zonal Offices and the Corporate Office.

Petrochemical: For Petrochemical products, GAIL's marketing team, comprising Zonal Offices, the Petrochemical Marketing Group (Noida), and a dedicated technical complaint redressal department—GAIL Polymer Technology Centre (GPTC), Noida—along with Zonal Technical Services (TS), ensures that all customer complaints are addressed in a time-bound manner. GAIL has an approved Customer Complaint Handling Policy (CCHP) and Standard Operating Procedure (SOP) that governs the entire complaint-handling process. This includes registering the complaint, investigating the issue, taking corrective action, and closing the complaint after receiving feedback from the customer.

Liquid Hydrocarbon (LHC): The products under LHC are by-products and marketed/evacuated on an "as is where is" basis. There were NIL customer complaints received during FY 2024–25. However, in the event of any customer complaints, a defined procedure is followed: the product complaint is forwarded to the concerned plant, which assigns a technical person to investigate and submit a report. Based on this report, necessary corrective actions, if required, are initiated.

City Gas Distribution (CGD): In the CGD segment, customers can lodge complaints through a 24x7 operational mobile application, toll-free number, and control room contact number. Upon attending the complaint, a customer feedback form is filled and countersigned by the customer. More than 95 percent of the complaints are resolved satisfactorily.

Link for the complaints: - <https://gailonline.com/onlineComplaints.html>

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

Type	As a percentage to total turnover
Environmental and social parameters relevant to the product	100
Safe and responsible usage	100
Recycling and/or safe disposal	100



SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 8

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

	FY 2024-25 (Current Financial Year)		FY 2023-24 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at the end of year	Received during the year	Pending resolution at the end of year	
Data privacy	0	0	0	0	
Advertising	0	0	0	0	
Cyber- security	0	0	0	0	
Delivery of essential services	19	0	35	0	Complaint recived from zonal office with respect to gas marketing and LHC products such as LPG
Restrictive Trade Practices	0	0	0	0	
Unfair Trade Practices	0	0	0	0	
Others	43	0	54	0	Technical Complaints and Physical customer complaints recived by GPTC in FY 2024-25 for PATA polymer products.

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

	Number	Reason for recall
Voluntary recalls	0	-
Forced recalls	0	-

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

Yes, GAIL has a comprehensive Information Security Policy and has implemented the Information Security Management System (ISMS) in accordance with ISO 27001:2013 standards. The Company operates a dedicated Security Operations Centre (SOC) equipped with an advanced persistent threat-mitigation system to proactively detect and address cybersecurity threats, ensuring a resilient IT environment.

Key components of GAIL's cybersecurity and data privacy framework include:

- Gap Assessment Report and Implementation Roadmap for data privacy have been completed. Personally Identifiable Information (PII) data has been mapped with respective SPOCs across departments.
- Implementation of private cloud infrastructure and advanced network connectivity solutions to enhance data security.
- Crisis Management Plan (CMP) for responding to cyber-attacks and cyber terrorism, supported by an Incident Handling Team, which includes a Crisis Management Cell (CMC) and a Level-II Incident Resolution Team.
- Business Continuity Plan (BCP) and Incident Response Procedures, tested periodically through Disaster Recovery (DR) drill exercises.
- Regular cybersecurity awareness initiatives, including phishing simulation campaigns, employee training through GAIL Training Institute (GTI) in Noida, and dissemination of advisories.
- Apex Cyber Security Meetings are conducted monthly to review and update the cybersecurity strategy. The Board of Directors is actively involved in overseeing the entity's cybersecurity posture.
- Systematic control of access to critical information through interlocks and restricted access policies to prevent unauthorized activities.
- Due to the sensitive and confidential nature of the information, the detailed Cyber Security Policy is not publicly disclosed. However, GAIL affirms that all necessary systems and protocols are in place to manage cybersecurity risks and protect data privacy.

Link to the publicly available Information Security Policy Statement:

<https://gailonline.com/pdf/others/Information-Security-Policy-Statement-12-feb-21.pdf>

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.

No incidents related to cyber security and data privacy of customers have been reported during the reporting period. However, GAIL has undertaken several corrective measures to strengthen its cyber security and data privacy framework. These include the implementation of ISO 27001:2013 Information Security Management System (ISMS) and a comprehensive data privacy roadmap to enhance controls and mitigate potential risks.



SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 9

In addition, technical corrective actions such as blocking Indicators of Compromise (IoC) in security appliances, removal of malware, and blocking unauthorized system communication have been implemented to safeguard digital infrastructure and ensure data protection.

There have been no instances of product recalls or any penalty/action taken by regulatory authorities concerning the safety of GAIL's products or services. Furthermore, there are no reported issues relating to advertising or delivery of essential services during the year.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches** – NIL
- Percentage of data breaches involving personally identifiable information of customers** – 0
- Impact, if any, of the data breaches**– Not Applicable

Leadership Indicators

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

Information on GAIL's products and services is accessible through multiple platforms:

Customer Zone under Stakeholders section on GAIL's official website provides details tailored for different types of customers

<https://gailonline.com/StakeHolders.html>

Corporate and Zonal Marketing Offices details, including contact information, are available at: <https://gailonline.com/RTI.html>

Polymer Product Brochure and other product-specific details can be accessed via the main website: https://gailonline.com/pdf/Business_verticals/GPTC_Corporate_Brochure_page_Single_page_Final_280425.pdf

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

GAIL provides Technical Data Sheets as well as Material Safety Data Sheet (MSDS), FDA, Restriction of Hazardous Substances (RoHS), and Registration, Evaluation, Authorization, and Restriction of Chemicals (REACH) certificates along with guidelines to promote the safe use of its petrochemical products. Technical assistance is also extended to customers by GAIL's technical service representatives at Zonal Offices and by the GAIL Polymer Technology Centre (GPTC) team to ensure safe and responsible usage. Furthermore, in alignment with the Plastic Waste Management Rules, 2016 and its subsequent amendments, GAIL communicates to all its petrochemical customers to refrain from using GAIL's products in the manufacture of banned single-use plastic items.

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

GAIL has established robust mechanisms to ensure timely communication with consumers regarding any potential risk of disruption or discontinuation of essential services. For Gas Marketing operations, the Regional Gas Management Centre (RGMC) functions 24x7 to monitor supply and maintain real-time communication with customers. In addition, GAIL's Zonal Offices proactively notify customers in advance through official channels such as email and telephone in the event of any anticipated supply disruption. These measures are designed to ensure transparency, minimize inconvenience, and uphold service reliability.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable)? If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

Yes, GAIL displays product information that goes beyond what is mandated under local laws across its product categories:

- Natural Gas:** Distributed through pipelines marked with safety signage and information boards for public and consumer awareness along the route and at customer premises.
- Liquid Hydrocarbons (LHCs):** Transported in PESO-classified tankers that display critical safety information, including HAZCHEM codes, in compliance with BIS, API, DIN, and PESO norms. Material Safety Data Sheets (MSDS) and quality reports are also shared with customers.
- Polymers:** Each 25 kg polypropylene (PP) bag displays:
 - Grade name, batch number, manufacturer details, net weight, and contact e-mail for customer support.
 - BIS standard license mark (IS 7328) for product quality.
 - Symbols for storage instructions and recycling.
 - Explicit warning: "Not to be used in the manufacture of single-use plastic items prohibited under the Plastic Waste Management Rules, 2016."
 - PWM compliance statement regarding the prohibition of usage in banned SUP items.

Additionally, MSDS and Quality Certificates are shared for bulk products dispatched through tankers.

Yes, GAIL conducts regular customer satisfaction surveys covering its major products and services across all significant locations. The feedback is collected through:

- Customer Satisfaction Index (CSI)** – An in-house initiative where feedback links are emailed to all active customers for inputs on product quality and service parameters. The CSI Score during FY 2024-25 has achieved 92%. The customer responses received were 1034 from 479 customers, as compared to previous year's responses of 357 from 290 customers, which represent a growth of 2.9 times in responses & 1.65 times in customer engagement
- SAP-based Feedback System** – Captures and analyses customer responses and complaints to support continuous improvement and grievance redressal.



Social Responsibility Asia (SR Asia)

(ISO 9001: 2015 Certified)

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CIN No: U93000DL2012NPL231376

GST : 07AAQCS9621N1ZI.

Udyam Reg. No: UDYAM-UP-29-0003108

Independent Practitioners' Reasonable Assurance Statement

To GAIL (India) Limited

Introduction

SR Asia is an international organization engaged in diverse domains of Sustainability and Assurance services, with a presence across multiple countries. We promote Sustainability through research, CSR project implementation, Development Programs, Project Management, National and International Conferences, Integrated and Sustainability Reporting, ESG Reporting, Capacity Building, and Third-Party Assurance Services. SR Asia is a licensed assurance provider by AccountAbility, UK and member of UN CTCN.

Scope of Work

SR Asia was engaged by GAIL (India) Limited (the 'Company') to conduct an independent assurance of the sustainability disclosures in the Business Responsibility and Sustainability Report (BRSR) Annexure-II. The assurance was conducted in accordance with the amended SEBI Circular No.: SEBI/HO/CFD/CFD-PoD1/P/CIR/2024/177 dated Dec 20, 2024. The assurance engagement was undertaken for the reporting period from April 1, 2024 to March 31, 2025.

As a part of the Reasonable Assurance engagement SR Asia assessed whether the Company's Sustainability disclosures in the BRSR Report (Annexure-II) have been prepared in accordance with the reporting criteria (refer table below).

Assured Sustainability Information' (ASI) subjected to assurance	Period subject to assurance	Reporting criteria
BRSR (refer Annexure II)	01.04.2024 to 31.03.2025	- Guidance notes for BRSR format issued by SEBI - Regulation 34(2)(f) of the Securities and Exchange Board of India's Listing Obligations and Disclosure Requirements (SEBI LODR)

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

Assessment Criteria and References

Our engagement was carried out in accordance with the *International Standard on Assurance Engagements (ISAE) 3000 (Revised)* & *AA1000v3 AccountAbility Standards* and the guidelines issued by SEBI. We conducted a Reasonable Assurance review on the BRSR report and issued an Independent Assurance Statement dated 10.07.2025.

SR Asia adheres to the *International Quality Management System (IQMS)* which is applicable to firms conducting assessments or reviews of non-financial statements, as well as other assurance or related services engagements, as issued by the IAASB.

We are confident that the evidence obtained during our engagement is both sufficient and appropriate to form the basis of our opinion.

Work Performed

- Prior to the assessment, a schedule of visits to different sites was shared and an online briefing was conducted to explain the approach and methodology for the Reasonable Assurance, involving respective process owners.
- Development and sharing of standardized data verification formats/templates to facilitate accurate and consistent data collection for Core ESG reporting and assurance purposes, ensuring alignment with relevant frameworks such as BRSR Core and GRI.
- Comprehensive review of the BRSR report for FY2024-25 with specific reference to the applicable data points and disclosures mandated under the SEBI circular, ensuring completeness, consistency, and compliance with the prescribed BRSR and BRSR Core frameworks.
- Verification of data and information was carried out at various office and plant sites, including GAIL Jubilee Tower and GTI Noida (Uttar Pradesh), Corporate Office (New Delhi), Pata Plant (Uttar Pradesh), Dibiyapur Compressor station (Uttar Pradesh), Vijaipur Plant (Madhya Pradesh), Bhopal Zonal Office (Madhya Pradesh), Loni Regional Office (Ghaziabad), and through video conferencing for Vadodara Pipeline O&M Office (Gujarat) and Ranchi Pipeline O&M Office (Jharkhand).
- The data aspects reviewed included Energy Consumption, Energy Savings, Material Consumption, Water Management, Hazardous and Non-Hazardous Waste Management, GHG Emissions, Air Emissions, Environmental Expenditures, Health & Safety, Labour Practices, and other essential and leadership indicators.



6. The verification covered applicable compliances and included assessment of the completeness and accuracy of reported data compared to actual findings, based on authentic sources, in line with the requirements of Reasonable Assurance.
7. Preparation and submission of a detailed site visit report after the completion of each site visit, capturing key observations, findings, and photographs (if applicable), followed by a structured review and incorporation of feedback received from the relevant stakeholders.
8. Conducting a detailed presentation to the Management team to share key findings, insights, and recommendations arising out of the assessment/study, followed by the formal submission of a comprehensive Management Report for their review and action.
9. Issuance of the Assurance Statement upon completion of the assessment process, in accordance with the applicable assurance standards (such as ISAE 3000 or AA1000AS), providing an independent and objective opinion on the accuracy, completeness, and reliability of the reported information.

Intended Use or Purpose

The Reasonable Assurance statement is intended for users and stakeholders of GAIL.

The Management of the organization acknowledges and understands their responsibility for:

- Designing, implementing and maintaining internal controls relevant to the preparation of the BRSR report that is free from material misstatement, whether due to fraud or error.
- Selecting or establishing suitable criteria for preparing the report taking into account applicable laws and regulations as amended, if any, related to reporting, identification of key aspects, engagement with stakeholders, content preparation and presentation in accordance with the reporting criteria.
- Disclosure of the applicable criteria used for preparation of the relevant report/statement.
- Calculating the data and figures in accordance with the reporting criteria.
- Ensuring the reporting criteria is available for the intended users with relevant explanation.
- Establishing subjective targets, goals and other performance measures, and implementing actions to achieve such targets, goals and performance measures.
- Responsible for providing the details of the management personnel who take ownership of the disclosures in the report.
- Ensuring compliance with law, regulation or applicable standards.
- Making judgments and estimates that are reasonable in the circumstances.
- Identifying and describing any inherent limitations in the measurement or evaluation of information, subject to assurance in accordance with the reporting criteria.
- Preventing & detecting fraud and taking suitable action.
- Selecting the content of the BRSR report, including identifying and engaging with intended users to understand their information needs.

Inherent limitations in preparing the Assurance statement

- The preparation of the company's BRSR information requires management to establish objective targets, interpret criteria in relation to baseline data, determine the relevance of information to be included, and make estimates and assumptions that impact the reported disclosures.
- The reliability of certain data points could not be fully validated due to non-availability of some data points in the SAP system.
- The mitigation measures/ action report related to the Customer Satisfaction Index (CSI) and Customer Value Management (CVM) survey reports for FY2024-25 were not available for review.
- Social impact assessments of community projects as well as social return on investment (SROI) data could not be found on Intranet/GAIL Website.
- The standardised GHG accounting process is not being followed at few sites, contrary to the requirements of ISO 14064-1/2/3.
- The measurement of certain BRSR Core metrics—many of which involve estimates— is subject to considerable inherent uncertainty (e.g., GHG emissions, water footprint, energy footprint). While sufficient and appropriate evidence was obtained to support our opinion, it does not eliminate the underlying uncertainty in these figures.
- Data pertaining to Scope 3 emissions were not accessible at the plant and zonal office levels.
- Working-level employees lack awareness of BRSR requirements and the assurance process, including associated internal control mechanisms.

Our Responsibilities

- Responsible for designing and executing the engagement to obtain Reasonable Assurance on the BRSR disclosures, ensuring that the report is free from material misstatements—whether due to fraud or error—in accordance with the applicable Reporting Criteria as outlined above.
- To form an independent opinion based on the procedures carried out and the evidence gathered during the assurance process.
- To report our Reasonable Assurance opinion to GAIL (India) Limited.



Exclusions

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

- Data related to the Company's financial performance disclosures.
- Operations of the Company other than those mentioned in the "Scope of Assurance".
- Data and Information outside the defined reporting period i.e., from 1st April 2024 to 31st March 2025.
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.
- Compliance with any Environmental, Social, and Legal issues related to the regulatory authorities.
- Any of the statements related to company's reputation.

Reasonable Assurance opinion

We exercised professional judgment and maintained professional skepticism throughout the engagement.

We designed and performed our procedures to obtain evidence that is sufficient and appropriate to provide a basis for our Reasonable Assurance opinion.

Based on the procedures performed and the evidence obtained, we are of the opinion that the Company has demonstrated several effective practices, including the following:

- GAIL (India) Limited has established a dedicated Sustainable Development Department at the corporate level to drive and oversee the organization's sustainability agenda effectively.
- Dedicated committees and centralized policy oversight mechanisms from the Corporate Office (Noida Jubilee Tower) were found to be effective in ensuring consistent monitoring and management of ESG data and disclosures.
- GAIL (India) Limited follows a structured stakeholder engagement process and is undertaking measurable and strategic efforts toward achieving Net Zero emissions by 2035, which is embedded within its broader corporate decision-making processes.
- During site visits, the Pata Plant demonstrated strong data management practices, where sustainability-related data was systematically maintained, traceable, and well-documented. Backup records were readily available, which facilitated smooth and accurate data verification during the assurance process.

We obtained an understanding of the internal control relevant to the information subject to Reasonable Assurance to design procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of internal controls. In carrying out our engagement, we:

- Assessed the data and disclosure by the company in preparing the Reasonable Assurance information.
- Evaluated the appropriateness of reporting policies, quantification methods used in the preparation of the information subject to Reasonable Assurance and the reasonableness of estimates made by the company; and
- Evaluated the overall presentation of the information subject to Reasonable Assurance.

Statement of independence, impartiality, and competence

SR Asia affirms that there are no relationship between the assurance team and the client that could compromise the team's independence or impartiality in conducting the assessment and issuing the assurance statements. The assurance team operates under a defined assurance protocol and adheres strictly to a professional code of ethics to maintain objectivity and integrity throughout the engagement.

Prior to commencing the assurance work, a pre-engagement review was conducted to assess potential risks and confirm the team's independence and impartiality. The assurance team possesses sound knowledge of BRSR Core, ISAE 3000, ISO 26000, and AA1000 AccountAbility standards and principles, along with demonstrated experience in evaluating sustainability reports aligned with various reporting frameworks, including the GRI Standards.

**BIRENDRA
DUTT RATURI**

Digitally signed by BIRENDRA DUTT RATURI
DN: cn=BIRENDRA DUTT RATURI c=IN
o=PERSONAL
Reason: I am the author of this document
Location:
Date: 2025-07-10 18:33+05:30

Birendra Raturi

(Director /Team Lead)

SR Asia

Date: 10th July 2025

Place: New Delhi, India