



MAHANAGAR GAS LIMITED

Ref: MGL/CS/SE/2024/554

Date: August 01, 2024

To,

Head, Listing Compliance Department BSE Limited P. J. Towers, Dalal Street, Mumbai - 400 001 Script Code/Symbol: 539957; MGL	Head, Listing Compliance Department National Stock Exchange of India Ltd Exchange Plaza, Bandra –Kurla Complex, Bandra (East), Mumbai - 400051 Script Symbol: MGL
---	--

Sub: Business Responsibility and Sustainability Report for the financial year 2023-24

Dear Sir/ Madam,

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report of the Company for the financial year 2023-24 which also forms part of the Annual Report for the financial year 2023-24, submitted to the stock exchanges.

You are requested to take the above information on your records.

Thanking you,

Yours sincerely,

For **Mahanagar Gas Limited**

Atul Prabhu
Company Secretary & Compliance Officer
Encl.: As above

Business Responsibility & Sustainability Report

Section A: General disclosures

Pursuant to amendment in SEBI Listing Regulations, top 1,000 listed entities based on market capitalization are required to submit the Business Responsibility and Sustainability Report (BRSR) with effect from FY 2022-2023. Accordingly, the Company is publishing its second Business Responsibility & Sustainability Report (BRSR) for the FY 2023-24 in the format prescribed by SEBI forming part of the Annual Report, to provide investors with enhanced disclosures about its ESG practices. The BRSR framework is based on the National Guidelines for Responsible Business Conduct (NGRBC) and consists of three sections:

Section A provides a broad overview of the business, its offerings, business and operations footprint, employees, related parties, CSR, and transparency.

Section B covers management and process disclosures related to the businesses aimed at demonstrating the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Section C provides indicator-wise disclosures mapped to the nine principles of NGRBC which are listed at the start of Section B.

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L40200MH1995PLC088133
2.	Name of the Entity	Mahanagar Gas Limited
3.	Year of Incorporation	08/05/1995
4.	Registered office address	MGL House, Block No. G-33, Bandra-Kurla Complex, Bandra (E), Mumbai - 400051
5.	Corporate address	MGL House, Block No. G-33, Bandra-Kurla Complex, Bandra (E), Mumbai - 400051
6.	E-mail	investorrelations@mahanagargas.com
7.	Telephone	+91-(022) 6678 5000
8.	Website	www.mahanagargas.com
9.	Financial year for which reporting is being done	2023-24
10.	Name of the Stock Exchange(s) where shares are listed	Bombay Stock Exchange (BSE) Limited & National Stock Exchange (NSE) of India Limited
11.	Paid-up Capital	INR 98,77,77,780
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Atul Prabhu (Company Secretary and Compliance Officer, Internal Audit & Vigilance) T: +91 (22) 66785000 E: investorrelations@mahanagargas.com
13.	Reporting boundary Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Disclosures made in this report are on standalone basis and pertain only to "Mahanagar Gas Limited", unless otherwise stated.
14.	Name of assurance provider	Mahanagar Gas Limited has not engaged with any third party for obtaining external assurance
15.	Type of assurance obtained	Not Applicable

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 (FY 2023-24)
1.	Distribution of Natural Gas	Sale of Piped Natural Gas (PNG) /Compressed Natural Gas (CNG) to Domestic, Commercial, Industrial and transport sector customers	99.61**

(**) - Balance turnover is from category Liquefied Nature Gas (LNG).

Products/Services sold by the entity (accounting for 90% of the entity's Turnover) (need to collect)

S. No.	Product/Service	NIC Code	% Of Total Turnover Contributed
1.	Distribution of gaseous fuels through mains	3520	100%

III. Operations

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

Location	Number of operational locations	Number of offices	Total number of plants and /or operations/offices
National	5 - City Gate Stations (CGS) at: a) Sion, Mumbai b) Mahape, Navi Mumbai c) Ambernath, Thane d) Taloja, Raigad e) Savroli, Raigad	28	33
International	0	0	0

18. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	1 - Maharashtra
International (No. of Countries)	0

b. What is the contribution of exports as a percentage of the total turnover of the entity? (Please check the response)

The Company is not involved in the export of any products. Therefore the value stands at 0%.

c. A brief on types of customers

MGL is supplying Piped Natural Gas (PNG) to Domestic, Commercial, Industrial customers and Compressed Natural Gas (CNG) to the Transport Sector. Additionally, started Liquefied Natural Gas (LNG) to Heavy Motor Vehicles.

IV. Employees

19. Details as at the end of Financial Year:

a. Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Employees						
1.	Permanent (D)	443	391	88.3%	52	11.7%
2.	Other than Permanent (E)	3	3	100%	0	0
3.	Total employees (D + E)	446	394	88.3%	52	11.7%
Workers						
4.	Permanent (F)	89	86	96.6%	03	3.4%
5.	Other than Permanent (G)	1694	1636	96.6%	58	3.4%
6.	Total employees (F + G)	1783	1722	96.6%	61	3.4%

b. Differently abled Employees:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
1.	Permanent (D)					
2.	Other than Permanent (E)					
3.	Total employees (D + E)					

The Company does not have any differently abled employees.

c. Differently abled Workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
1.	Permanent (F)					
2.	Other than Permanent (G)					
3.	Total employees (F + G)					

The Company does not have any differently abled workers.

20. Participation/Inclusion/Representation of women

S. No.	Total (A)	Male	
		No. (B)	% (B / A)
Board of Directors	8	1	12.50%
Key Management Personnel (KMP)	2	0	NA

21. Turnover rate for permanent employees and workers

Category	FY2023-24			FY2022-23			FY2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	3.7%	0	3.70%	4.3%	0.2%	4.6%	9.3%	0.5%	9.8%
Permanent Workers	1.1%	0	1.1%	1.10%	0	1.1%	1.1%	0	1.1%

V. Holding, Subsidiary and Associate Companies (including joint ventures)

22. (i) 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.	Unison Enviro Private Limited (UEPL)	Wholly owned subsidiary Company	100%	No
2.	Mahanagar LNG Private Limited (MLPL)	Subsidiary Company (Joint Venture)	51%	No

VI. CSR Details

23. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) –

S. No.	Particulars	Details
1	Whether CSR is applicable as per section 135 of Companies Act, 2013	Yes
2	Turnover in INR	6,862 Crores
3	Net worth in INR	5,143 Crores

VII. Transparency and Disclosures Compliances

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

The Company has identified both external and internal stakeholders through stakeholder mapping and regular engagement exercises. To ensure effective communication and resolution of issues, the Company has established a grievance redressal mechanism. This mechanism is designed to promptly address grievances from all stakeholders.

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in place (Yes/No)	FY 2023-24			FY 2022-23		
		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	0	0	-	0	0	-
Investors (Other than shareholders)	Yes	0	0	-	0	0	-
Shareholders	Yes	2	0	-	1	0	-
Employees and workers	Yes	0	0	-	0	0	-
Customers	Yes	35,012	1,186	The Company has resolved 97% of the complaints for the FY 2023-24. The remaining complaints shall be closed in the FY 2024-25.	27,738	166	-

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in place (Yes/No)	FY 2023-24			FY 2022-23		
		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
Value Chain Partners	Yes	0	0	-	0	0	-
Other (please specify)	Yes	0	0	-	0	0	-

Notes:

- The Company has formulated a Grievance Redressal policy incorporating various stakeholders' and grievance redressal mechanisms. It is placed on the website of the Company at <https://www.mahanagargas.com/MGL-corporate/investors/policies> and Grievance Redressal Policy for employees/ trainees is available on the Company's intranet to address the Grievances, concerns or complaints in a systematic and trustful manner.
- Further, the Company has a well-defined vigilance framework which provides a platform to the employees, Directors, vendors, suppliers, and other stakeholders to lodge their grievances/ complaints.
- The shareholders can directly submit their complaints to Company through investorrelations@mahanagargas.com or to RTA at rnt.helpdesk@linkintime.co.in Further, the Company has empowered a Board-level Stakeholders Relationship Committee ("SRC") to examine and redress complaints by shareholders.
- MGL has set up various online and offline touch points such as 24*7 call centers, website, chatbot, mobile application (MGL Connect), social media platform viz., Facebook, Twitter, WhatsApp and Instagram to address queries, concerns and grievance redressal of large customer base, that customer may use. Complaint can be made through emails, physical letters and walk-in to back office and front office also.
- Further, MGL is also a part of the Centralized Public Grievance Redressal and Monitoring System (CPGRAMS). This system is aimed at providing the citizens and the public at large with a platform for redressal of their grievances, where complaints are directly received by the Ministry of Petroleum and Natural Gas (MoP&NG). MGL redress and resolve all the complaints received through CPGRAMS.

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

The Company has identified following material issues, which could impact their business operation:

Sr. No.	Material issues 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	Energy management	Risk	Under City Gas distribution (CGD) sector where compressors consume substantial power for compression of natural gas to dispense it as CNG, inefficient energy management can lead to increase in operational cost. Energy utilized for office air conditioning system is also an important factor.	Some of the important initiatives undertaken by the Company for energy management at its premises are listed below: <ul style="list-style-type: none"> • Maintaining electrical power factor of electrical systems at all CNG stations at desired level (close to unity) to operate the system at best efficiency. • Installation of stationary cascades of adequate capacity at every CNG station to provide buffer and reduce number of start/stops and idle running of CNG compressor. • Installation of solar power panels at MGL offices and gas receiving stations. • Most offices of the Company are equipped with LED lights for energy saving. 	Energy Management serves as a Risk and has a potential negative implication on the Company. However, due to various energy efficiency initiatives undertaken, the negative implication is minimal.

Sr. No.	Material issues 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)
				<ul style="list-style-type: none"> The Company has also installed smart switching device for energy management at 3 CNG ROs. These fault identification and error diagnostic equipment help the Company to rectify the issue before any incident and lowering the energy consumption. MGL has implemented UFAD (underfloor air distribution) in Parinee office at Bandra Kurla Complex, Mumbai instead of conventional OHAD (overhead air distribution). Fundamental difference in OHAD & UFAD is the supply air travel distance to reach and touch the occupants. Due to this, distance travel by supply air is 3 to 5 times more in OHAD as compared UFAD. Accordingly final temperature requirement is also different 18 to 20 C in UFAD and 12 to 15 C in OHAD. Hence Air Handling Unit (AHU) loading & ton of refrigeration (TR) consumption is always higher for OHAD as compared to UFAD. A properly designed UFAD system at MGL is resulting into at least 20 to 25% energy consumption as compared to OHAD. 	
2	Asset integrity and critical incident management	Risk	Pipeline & compressor infrastructure is backbone of CGD industry. Gas being inflammable and a necessity of life; asset safety, human life and continuity of supply can be at risk without efficient systems in place.	<p>MGL has a Board-approved Asset Integrity Policy & Integrity Management Plan.</p> <p>Additionally, the Company has implemented various policies and procedures which includes risk audit framework, operation and maintenance guidelines covering gas pipeline surveillance, defect assessment & repair policy, Management of Change (MOC) procedure, Non-Routine Operation (NRO) procedure to optimize asset integrity, safety & productivity.</p> <p>Regular mock drills are conducted to check effectiveness and for monitoring and control as part of Emergency Response & Disaster Management Plan (ERDMP).</p>	Negative implication would depend upon extent of damage and /or period for which gas supply is discontinued.

Sr. No.	Material issues 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	GHG emissions	Opportunity	<p>The combustion of natural gas emits fewer greenhouse gases (GHGs) compared to coal and liquid fuels, and also releases significantly fewer pollutants per unit of energy delivered. The increasing emissions of CO2 and other air pollutants are primarily attributed to the rapidly expanding road transportation sector in India. The transition from liquid fuels to natural gas is proving beneficial for India, addressing both global warming concerns and health hazards associated with pollution.</p>	<p>Continuous expansion of operations gives the Company an opportunity to increase gas sales and thereby reduce GHG emissions which could be caused by other energy alternatives such as petroleum products.</p> <p>The Company has undertaken systematic study for GHG inventory & Net Zero targets setting.</p> <p>The Company is also, replacing, re-sizing gas meters, conducting regular maintenance of risers in domestic customer category, carrying out leak survey using FLIR (Forward Looking Infrared) camera at all CNG stations, CGSS and DRSs etc. are other actions carried out to minimize the methane leakage /emissions.</p> <p>MGL is in process to appoint Fluid Control Research Institute (FCRI – established by GOI and comes under Ministry of Heavy Industries) as Technical Consultant to verify and validate metering system in MGL and validate methodology of computation of lost and unaccounted gas.</p>	<p>Positive implication because of increased geographical coverage & incremental sale of natural gas helps to reduce GHG emissions otherwise caused by petroleum products.</p>
4	Human Rights	Risk	<p>Non-adherence of human rights, a Company can be prone to operational delays, lawsuits, reduced employee satisfaction, lost opportunities in expansion or new investments, and reputational harm.</p>	<p>MGL has developed and implemented a formal Human Rights policy in place apart from code of conduct, which is applicable to different stakeholders including employees.</p> <p>Periodically the Company has taken positive affirmation from employees about understanding & adherence to the Human Rights Policy.</p> <p>MGL supports the safeguarding and upholding of human rights. The Company conducts its activities in a way that respects human rights and is a business imperative.</p> <p>The Company prohibits any kind of employment of children or minors below the age of 18 at its workplace.</p>	<p>Negative implications on case-to-case basis</p>
5	Water Stewardship	Risk	<p>Water is a scarce & precious natural resource. Wastage & sub-optimal usage of water can lead to acute shortage of potable water and rise in costs for business processes.</p>	<p>MGL has developed and implemented a formal Water Stewardship Policy in addition to general guidelines for saving water issued to all employees.</p> <p>The Company commissioned multiple Sewage Treatment Plant & Rainwater Harvesting projects at 2 of its city gas stations in FY 2023 -24</p> <p>The Company has also installed, sensor-based taps to avoid wastage of water.</p>	<p>Negative Implication. Over usage of fresh water can lead to increased business operation costs</p>

Sr. No.	Material issues 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)
6	Local communities including Corporate Social Investment	Opportunity	In developing nations like India, Companies have good role to play in ensuring inclusive growth. While CSR related Regulations make it mandatory, at MGL it is considered as one of the ways of uplifting needy, marginalized community through various projects.	MGL has a Corporate Social Responsibility policy in place. The Company considers local community as an important stakeholder. It continuously engages with communities through awareness camps to understand their expectations and explain the benefits of nature gas distribution. Under the banner of 'MGL We Care,' the Company covers seven thematic areas. These are MGL Aarogya for health care, MGL Vikas for rural development, MGL Saksham for empowerment, MGL Vidya for Education, MGL Hariyali for environment protection, MGL Hunar for skill development and MGL Saathi for other social development initiatives.	Positive reputation with community will translate into faster project executions.
7	Customer relationships and experience and satisfaction	Risk & Opportunity	Risk: In future era of losing marketing exclusivity, unsatisfactory CRM can lead to loss of market share. Opportunity: On the other hand, due to a common product of natural gas without any differentiation, excellent CRM can help retain market share and aid in increase of sales volume.	MGL has a robust consumer grievance redressal mechanism in place. All the Company's CRM processes & practices are ISO certified. The Company has an omni channel customer interface consisting of a 108-call agents - 24x7 customer helpline, 12 walk-in centers. To provide additional support to customers, there are back offices, mobile application, and social media channels. A customer satisfaction survey is also conducted annually by an independent agency to gauge the satisfaction index of domestic PNG customers.	Negative implication. There are financial costs involved in running CRM system, but customer satisfaction is a positive outcome of it.
8	Waste Management	Risk:	Unless hazardous as well as other wastage is disposed of carefully or generation minimized, it will harm environment and would entail costs due to storage space occupied.	The Company's products PNG and CNG do not result in waste generation. But some items which are part of the pipe network and electronic items used in the Company offices need due attention. The Company has a formal Waste Management Policy in place. All types of waste generated are handed over to authorized agencies to dispose of. Also, the Company has established 2 Sewage treatment plants which are already in operation and additional sewage treatment plants are planned to be initiated in the coming years. This is in alignment with the Company's Waste Management Policy.	Negative Implication due to non-effective waste management

Sr. No.	Material issues 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)
9	Occupational health and safety including Employment practices.	Risk	<p>Risk:</p> <p>The employees are the greatest assets, and their safety and wellbeing are of paramount importance. Improper handling of health and lack of training with respect to safety risks can lead to disastrous impacts on both property and the stakeholders.</p>	<p>MGL is an ISO 45001:2018 certified Company and has a Health and Safety Environment Policy in place which is available on the Company's website. This confirms the Company's commitment towards health and safety practices.</p> <p>The following are some of the initiatives taken by the Company to ensure complete Health and Safety in the Company's operations:</p> <ul style="list-style-type: none"> ● Personal protective equipment is distributed to all eligible individuals and usage of the same is ensured. ● Every contract person working for MGL gets trained in the required safety and technical competency (STC) and Employees are suitably trained. ● Apart from the mandatory annual health surveillance for all employees, periodic executive health check-up is also carried out to keep track of the health of the employees. ● Health and term life insurances, financial aids are also part of the benefits provided to the employees. 	Positive implications due to various employee policies and safety practices in place
10	Business Ethics and Compliance	Risk	High business risk is associated in case of non-compliance or unethical business practices, and it can lead to financial penalties as well as reputational damages.	<p>The Company has established and put in place a code of business ethics policy to be followed by the Company as well as all the Company's value chain partners.</p> <p>The Company also has a code of conduct policy applicable to all its employees and Directors which covers various topics such as values, stakeholder treatment, Company's beliefs & culture, and safeguarding provisions.</p> <p>The Company has also formulated and implemented a formal policy on anti-corruption and anti-bribery. There are policies / guidance notes on human rights, diversity, conflict management and other important topics.</p>	Negative implication due to non-compliance. There are no cases reported due to fraud, money laundering or executive misconduct during the year.
11	Diversity	Risk & opportunity	Not only gender diversity but other aspects of identity such as race, ethnicity, age, socio-economic status etc. need careful dealing in any organization to foster equal opportunity & inclusiveness to all concerned.	<p>The Company is committed to providing equal opportunities in employment and thus create an inclusive work environment which gets reflected through its talent acquisition policy.</p> <p>In its continued efforts to boost the performances of the employees, training programs are planned throughout the year to enhance the skills and knowledge of the employees.</p> <p>The Company has also formulated and implemented an Equal Opportunity policy. This policy is available on the Company's website.</p>	Positive implications due to various policy & systems in place.

Sr. No.	Material issues 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)
12	End-use Safety	Risk	MGL takes adequate safety measures including pressure reduction at appropriate levels as a CGD Company but lack of awareness about product usage, hazards etc. at end of customers could pose significant risk of accidents.	MGL caters to a large number of domestic customers. While at CGS the Company may receive gas at pressure of around 49 bar, MGL follows a pressure reduction methodology such that at cooking stoves, the gas pressure is just 21 millibar. The Company's invoices, mailers, web site, newsprint advertisements, registration camps and other mediums of communication. facilitate awareness creation. A strong after sales service mechanism is also in place for any eventuality.	Negative implication. This can be due to consequential costs and reputational damages for the Company.
13	Data Security	Risk	A large amount of personal data is captured for operational reasons, particularly in household customer category which puts customers' data privacy at significant risk. Ensuring data privacy of customers is necessary for the Company and is also covered under the data protection laws.	Data privacy is covered as a separate chapter under MGL's Code of Conduct policy. Also, the Company has a web enabled registration process for its potential customers. In case, customer prefers to provide data in hard form, post scanning, the collected data is stored in the ERP system where the Company follows a strict access control guideline with due care on segregation of duty.	Negative Implication. Leakage of personal data can lead to negative implications including penalties, fines, and reputational damages.
14	Risk Management	Risk	Risk Management is important in any business for various stakeholders but assumes much higher significance in CGD industry due to risk of accidents, volatility in gas prices and need for uninterrupted gas supply.	MGL has enterprise risk management policy in place which details the Risk Management principles and framework along with the associated procedures for MGL's business environment and act as guidance for critical decision-making process such as strategic, operational, financial, legal etc. The Policy framework includes objective of identification of elements of risks which includes operational risks as well as business risks and assessment of management's actions to mitigate the exposures periodically. Further, Risk Management tool is in place to aggregate risk data for identification of the elements of risks.	Negative implication. This can be due to consequential costs and reputational damages for the Company.

Section B: Management and process disclosures

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

The Company has put in place structures, policies and processes conforming to below mentioned National Guidelines on Responsible Business Conduct (NGRBC) Principles:

Sr. No.	Principle Description	Reference of Mahanagar Gas Limited Policies /Procedure/Standard
1	Businesses should conduct and govern themselves with Ethics, Transparency and Accountability.	<ul style="list-style-type: none"> ● Code of Conduct ● Vigil Mechanism and Whistleblower Policy ● Policy for dealing with Related Party Transactions (RPT) ● Dividend Policy ● Policy For Determining Material Information ● Policy for preservation of documents ● Code of Fair Disclosure – Insider Trading
2	Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle	<ul style="list-style-type: none"> ● Grievance Redressal Policy ● Stakeholder Engagement Policy ● Policy on Sustainable Supply chain and Responsible sourcing
3	Businesses should promote the well-being of all employees.	<ul style="list-style-type: none"> ● Code of Conduct Policy ● Vigil Mechanism & Whistle Blower Policy ● Nomination and Remuneration Policy ● Policy Framework on Business Responsibility ● Grievance Redressal Policy ● Equal Opportunity Policy ● Freedom of Association Policy
4	Businesses should respect the interests of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalized.	<ul style="list-style-type: none"> ● Code of Conduct Policy ● Stakeholder Engagement Policy ● Corporate Social Responsibility Policy
5	Businesses should respect and promote human rights.	<ul style="list-style-type: none"> ● Code of Conduct Policy ● Human Rights Policy ● Vigil Mechanism & Whistle Blower Policy ● Grievance Redressal Policy ● Prevention of Sexual Harassment Policy ● Equal Opportunity Policy
6	Businesses should respect, protect, and make efforts to restore the environment.	<ul style="list-style-type: none"> ● ESG Policy ● Water Stewardship Policy ● HSE Policy ● Waste Management Policy ● Product Stewardship Policy
7	Businesses when engaged in influencing public and regulatory policy, should do so in a responsible manner	<ul style="list-style-type: none"> ● Policy for dealing with Related Party Transactions (RPT) ● Policy For Determining Material Information
8	Businesses should support inclusive growth and equitable development	<ul style="list-style-type: none"> ● Corporate Social Responsibility Policy
9	Businesses should engage with and provide value to their customers and consumers in a responsible manner	<ul style="list-style-type: none"> ● Cybersecurity Policy and IT Policy ● Risk Management Policy ● Customer Support Policy

Disclosure Questions	P	P	P	P	P	P	P	P	P
	1	2	3	4	5	6	7	8	9
Policy and management processes									
1. a. Whether your entity'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)	Yes. All mandatory policies under the Indian Laws and Regulations have been adopted by the Board. Other operational Internal Polices are approved by the management.								
c. Web Link of the Policies, if available	<ul style="list-style-type: none"> • Board Diversity Policy: https://www.mahanagargas.com:3000/_57_MGL-Board_Diversity_Policy_252c2d1c26.pdf • Whistle blower Policy: https://www.mahanagargas.com:3000/_whistle-blower-and-vigil-mechanism_80f19ef31b.pdf • Nomination and Remuneration Policy: https://www.mahanagargas.com:3000/_MGL-Nomination_and_Remuneration_Policy_329e2e5b7e.pdf • Product Stewardship Policy: https://www.mahanagargas.com:3000/Product%20Stewardship%20Policy.pdf • ESG Policy: https://www.mahanagargas.com:3000/ESG%20Policy.pdf • Policy on Sustainable Supply chain and Responsible sourcing: https://www.mahanagargas.com/assets/images/pdf/Sustainable%20Supply%20chain%20and%20Responsible%20Sourcing%20Policy.pdf • Grievance Redressal Policy for Stakeholders: https://www.mahanagargas.com:3000/Grievance%20Redressal%20Policy.pdf • Grievance Redressal Policy for Employee: Available on the Company's Intranet • Equal Opportunity Policy: https://www.mahanagargas.com:3000/Equal%20Opportunity%20Policy.pdf • Freedom of association and collective Bargaining Policy: https://www.mahanagargas.com:3000/Freedom%20of%20Association%20&%20Collective%20Bargaining%20Policy.pdf • Stakeholders Engagement Policy: https://www.mahanagargas.com:3000/Stakeholder%20Engagement%20Policy.pdf • Human Right Policy: https://www.mahanagargas.com:3000/Human%20Rights%20Policy.pdf • POSH of women at workplace: Available on the Company's Intranet • HSE Policy: https://www.mahanagargas.com/MGL-corporate/safety-health-and-environment/policies/hse-policy • Corporate Social Responsibility Policy: https://www.mahanagargas.com:3000/_MGL-CSR_Policy_952a5a4889.pdf • Customer support: https://www.mahanagargas.com/residential-png/domestic-connection-request/domestic-png-registration/png-overview • PNG related important Policies & Procedure: https://www.mahanagargas.com/residential-png/policies-and-procedures/important-policy • Framework on Cyber Security and Data Protection: https://www.mahanagargas.com:3000/Cyber%20Security%20Framework%20v2.pdf • IT Policy: Available on the Company's Intranet • Waste Management Policy: https://www.mahanagargas.com:3000/Waste%20Management%20Policy.pdf • Code of Conduct: https://www.mahanagargas.com:3000/Code%20of%20Conduct.pdf • Preservation of documents Policy: https://www.mahanagargas.com:3000/_72_MGL-Policy_on_preservation_of_documents_013b799fd6.pdf • Tax Policy: https://www.mahanagargas.com:3000/Tax%20Policy.pdf • Biodiversity Policy: https://www.mahanagargas.com:3000/Biodiversity%20Policy.pdf 								

Disclosure Questions	P	P	P	P	P	P	P	P	P
	1	2	3	4	5	6	7	8	9
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes								
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes. The suppliers are required to comply with all the Company's policies including ESG as stated in the Code of Conduct Policy for business partners and suppliers code of conduct.								
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) mapped to each principle.	<ul style="list-style-type: none"> (a) Provision of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 (b) ISO 9001:2015 – Quality Management System (c) ISO 14001:2015 – Environment Management System (d) ISO 45001:2018 – Occupational Health & Safety Management System (e) PNGRB Emergency Response & Disaster Management Plan (ERDMP) 								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	<ul style="list-style-type: none"> ● Installation of Sewage Treatment Plant (STPs) at 2 City Gate Station (CGS) viz. CGS Mahape, CGS Ambernath and Rainwater harvesting system at 2 City Gate Station (CGS) viz. CGS Mahape, CGS Taloja for recycling of wastewater for FY 2024-25. ● Reduce overall intake water consumption by 10% by the end of the five-year period, compared to baseline year of FY 2023-24. ● Integration of HVAC with Solar module for efficient use of energy in FY 2024-25. ● Increase the percentage of water recycled to 5% by the end of the five-year period, compared to baseline year of FY 2023-24. ● Obtain green certifications for 50% office buildings and facilities, such as LEED or GRIHA, by FY 2025-26. ● Use of 100% CNG powered CTVs/ LCVS for CNG transport by FY 2024-25. ● Lost Time Injury Frequency (LTIF) to be maintained less than 0.5 in FY 2024-25. ● More than 80% employees to be trained on Health Safety in FY 2024-25. ● Achieve a 90% customer satisfaction rate for service quality by FY 2024-25. 								
6. Performance of the entity against specific commitments, goals, and targets along with reasons in case the same are not met.	<ul style="list-style-type: none"> ● Conducted Energy Efficiency Audit for 4 CGS, 3 RO's and 2 Offices in FY 2023-24. ● Installed Sewage Treatment Plant (STPs) at 2 City Gate Station (CGS) viz. CGS Savroli & CGS Taloja and Rainwater harvesting system at 2 City Gate Station (CGS) viz. CGS Savroli and CGS Ambernath for recycling of wastewater in FY 2023-24. ● Three offices (Mahape, Parinee & Zion) are registered at IGBC for obtaining Green Building Certifications in Green Interior category in FY 2023-24. ● Installed additional Solar Panel at Offices, CGS and Retail Outlets (RO's) summing up to 37 KW in FY 2023-24. ● Lost Time Injury Frequency (LTIF) is maintained less than 0.083 in FY 2023-24. ● 97.37% employees have been trained on Health Safety in FY 2023-24. ● Achieved 93% customer satisfaction rate for service quality in FY 2023-24. ● 74% of Procurement and timely payment done to Micro Small and Medium Enterprises in FY 2023-24. 								

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)

We at MGL aspire to play a pivotal role in addressing the twin challenges of meeting growing energy needs of the country and reducing the carbon intensity by providing innovative, low-carbon and sustainable energy solutions. MGL is already an eminent name in the city gas distribution (CGD) sector in India, with a mission to create a greener and more sustainable future in its Geographical Areas (GA) of Greater Mumbai, Urban Thane & Raigad district.

With a steadfast commitment to environmental stewardship, the company recognizes its crucial role in mitigating the impact of climate change. In pursuit of this goal, MGL has not only made significant strides towards promoting sustainable practices, with natural gas as the pivot of its efforts, but also kept sharp focus on the Environmental, Social & Governance factors. MGL continues to strengthen these pillars while implementing changes throughout its value chain to meet the most pressing challenges including

Disclosure Questions	P	P	P	P	P	P	P	P	P
	1	2	3	4	5	6	7	8	9

India is one of the fastest-growing economies worldwide and has pledged to achieve “Net Zero” by 2070. The share of Natural Gas in India’s total energy mix is around 6.3 % and GOI has set a target to raise the share of natural gas in the energy mix to 15% in 2030. To align with the same, MGL intends to expand its scale of operations to promote the use of natural gas as a “Clean & Green Fuel. The company’s flagship product, natural gas, is renowned for its superior eco-friendliness in comparison to other available alternatives. Its usage significantly reduces the carbon footprint, making it a much cleaner and efficient fuel option. MGL has been supplying PNG & CNG at rates lesser than that of other CGD players as well as competing fuels like LPG, Petrol & Diesel thereby reducing the barriers and creating better access to the customers (Households, Industries, Commercial establishment & Vehicle owners) and promoting affordability. In the current year, MGL has completed the 100% acquisition of another CGD entity M/s Unison Enviro Private Ltd (UEPL) thereby expanding its footprints in three additional GA’s viz Ratnagiri, Latur & Osmanabad in Maharashtra and Chitridurga & Davengere in Karnataka. This acquisition will enable MGL to leverage the synergies & competitive advantage in substantially enhancing the Natural Gas coverage in these three GA’s of UEPL.

To minimize the methane emissions & reduce the waste going to landfills, MGL is planning to set up a Compressed Biogas (CBG) plant in Mumbai, capable of processing up to 1000 Tons Per Day (TPD) of organic Municipal Solid Waste (MSW), mainly food waste from 28,000 restaurants & over 400 star hotels, Banquet halls, Malls as well as Airports, Vegetable markets in association with Brihanmumbai Municipal Corporation (BMC). MGL is proud to be a part of this innovative and impactful initiative, which is aligned with the Central government’s SATAT (Sustainable Alternative Towards Affordable Transportation) scheme to promote CBG. This project will not only eliminate 1000 TPD waste from going to the huge mountain of Landfill & methane emissions from the dumped waste but will also produce bio gas as well as Organic Fertilizer.

In any CGD operations, methane leakage is possible. We, at MGL are very mindful of such emissions & are constantly devising ways & investing to decarbonize its natural gas supply chain with a focus on methane detection and reduction of emissions related to the gas it purchases as well as the downstream carbon emissions emanating from supply chain. Replacing or Re-sizing gas meters, regular maintenance of risers in buildings, Leak survey using FLIR (Forward Looking Infrared) camera at all CNG stations, CGSs and DRSs etc. are some of the actions carried out to eliminate/ minimize the methane emissions.

During the year, MGL installed sewage treatment plant (STP) at City Gate Stations (CGS) at Savroli and Taloja. These STP’s collect, treat, and discharge wastewater, providing a service essential to environmental and public health thereby eliminating the possibility of sewage leaching into subsoil and contaminating ecosystems. Also during the year, MGL implemented Rain Water Harvesting system at CGS Savroli and Ambernath for collecting and storage of rain water, rather than allowing it to run off and utilizing it for gardening purpose as well as replenishment of ground water.

MGL has initiated Green Building Certification for its CGS at Savroli, Mahape, Ambernath, Taloja and two Administrative offices in Mumbai & expect to get the Green Building Certification of a CGS & Office building in FY 2024-25.

The long haul trucking market of India is expected to quadruple from 4 million trucks in 2022 to around 17 million trucks by 2050 as per Niti Aayog – Zero Emission Trucking Report. This segment of automobile market is predominantly on diesel offering a huge potential in reduction of PM & carbon Intensity. It is worthwhile to note that due to the characteristics of this auto segment, EV penetration is likely to be miniscule. To effectively tap this potential, MGL has taken three initiatives this year. We have worked with an OEM for making LNG fueled trucks. We also commissioned LNG dispensing at CGS Savroli, MGL’s first LNG station which has been receiving very good response. Also, MGL has formed a JV with Baidyanath LNG Private Limited, Mahanagar LNG Private Limited (“MLPL” incorporated in December 2023) to set up LNG Stations initially across Maharashtra to spearhead the shift of the heavy trucking and the logistics sector to LNG as a fuel. In phase- I MLPL will be setting up LNG stations at six locations viz., Aurangabad, Bhiwandi, JNPT, Gadchandur, Amravati & Kolhapur. Simultaneously, MLPL is also working with various OEM’s, LNG retrofitters & Fleet owners to expand the LNG ecosystem thereby “Greening” the Long haul trucking market.

The Government has established an ambitious target of achieving 30% market penetration for EVs by the year 2030. An early investment in EV will help MGL diversify its revenue & mitigate future risk on CNG business. MGL is investing ₹ 96 Cr. in 3EV Industries Pvt. Ltd, an EV three-wheeler manufacturing company based out of Bangalore for an equity stake of around 31%. MGL has already disbursed ₹ 50 Cr, a part of which would be used to augment the manufacturing capacity from the current 2400 units to 6000 units per annum in FY 2024-25.

Disclosure Questions	P	P	P	P	P	P	P	P	P
	1	2	3	4	5	6	7	8	9

MGL remains committed to give back to the society through its various CSR activities. Under the banner of 'MGL We Care,' we cover seven thematic areas. These are MGL Aarogya for health care, MGL Vikas for rural development, MGL Saksham for empowerment, MGL Vidya for Education, MGL Hariyali for environment protection, MGL Hunar for skill development and MGL Saathi for other social development initiatives. Under MGL Hariyali, we have provided at doorstep, drinking water through solar setup covering 10,000 people including 5000 tribal population of Karjat Taluka. Under MGL Vikas, 5739 marginalized villagers from 11 villages of the Raigad area were benefitted on health, education, water & sanitation, livelihood through microfinance, women empowerment and innovative agricultural practices. This initiative encompassed nine SDG Goals. Under MGL Aarogya, MGL donated various medical equipment for infectious and non-infectious diseases to public and charitable hospitals of Mumbai, Thane, and Raigad area that cater free-of-cost services to rural and urban communities from lower socio-economic strata.

MGL drives the business with utmost safety measures and in adherence with its Health Safety and Environment policy. Customers are kept at the center of business operations. Every necessary step is taken to ensure that customers get the best services without any disruptions. MGL also has in place Enterprise Risk Management policy which is the guidance for critical decision making to mitigate the business Risk.

I am also delighted to share that MGL's Corporate Sustainability Assessment Rating (by S&P Global) score has improved from 11 (FY 2021-22) to 47 (FY 2022-23)

- | | |
|---|--|
| 8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy/policies | Name: Mr. Sanjay Shende
Designation: Deputy Managing Director (Executive)
DIN: 09172642 |
| 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, Deputy Managing Director (DMD) is responsible for decision making on sustainability related issues and he is also a Chairman of the ESG committee, who is handling various aspects of ESG across all MGL locations. |

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)								
	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
	1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9
Performance against above policies and follow up action	Yes, the Company follows up for the performance against above policies. The Deputy Managing Director and the ESG Committee are responsible for carrying out the reviews.									On an annual basis and as and when need arises for the review related to performance against above policies during their review meetings.								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company complies with all the applicable statutory requirements.									Annually								

	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	<p>Periodically Company gets specific policies reviewed independently. In addition, Company has a comprehensive internal audit mechanism through independent firm. The scope involves review of policies.</p> <p>Following External Agencies, over a period, have carried out audits/ assessments of working of the below mentioned policies:</p> <ul style="list-style-type: none"> • BCG for marketing policies relating to LOI issuance. • M/s. Pinnacle Global Consultancy for BCP and Disaster Management 								

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

	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
1. The entity does not consider the principles material to its business (Yes/No)									
2. The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
3. The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
4. It is planned to be done in the next financial year (Yes/No)									
5. Any other reason (please specify)									

Not Applicable

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 who aspire to progress to a higher level in their quest to be socially, environmentally, and ethically responsible.

Principle 1

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 programmes on any of the principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% Age of persons in respective category covered by the awareness programmes
Board of Directors (BoD)	4	Business, Strategy, Risks, Policies of BRSR and update on applicable provisions to the Company and amendments.	100%
Key Managerial Personnel (KMP)	2	Code of Conduct, Human Rights awareness, Fire Prevention & Fire Fighting, Office Safety & Hazardous Waste Management.	Principle 1 – 71% Principle 5 – 100%

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% Age of persons in respective category covered by the awareness programmes
Employees other than BoD and KMPs	Principle 1 – 1 Principle 2 – 10 Principle 5 – 1 Principle 6 – 3 Principle 9 – 1	Principle 1 <ul style="list-style-type: none"> ● Training on Code of Conduct Principle 2 <ul style="list-style-type: none"> ● Pipeline Integrity ● Corrosion Control ● Safe Material Handling ● Asset Integrity and Reliability Management ● Root Cause Failure Analysis ● Non- Destructive Testing ● Parker Dispenser operational technique ● Dispenser and Compressor Management ● Cathodic Protection ● Earthing, Bonding, Lightning and Surge Protection ● Best Practices in Contractor Safety Management ● Defensive Driving Training ● Disaster Management Principle 5 <ul style="list-style-type: none"> ● Human Rights awareness Principle 6 <ul style="list-style-type: none"> ● Effect of Climate Change on Industrial Operations ● Session on ESG ● Fire Prevention & Fire Fighting ● Office Safety ● Hazardous Waste Management Principle 9 <ul style="list-style-type: none"> ● Personal Effectiveness 	Principle 1 – 94% Principle 2 – 52% Principle 5 – 89% Principle 6 – 68% Principle 9 – 26%

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% Age of persons in respective category covered by the awareness programmes
Workers	Principle 1 – 1 Principle 2 – 10 Principle 5 – 1 Principle 6 – 1 Principle 9 – 1	Principle 1 <ul style="list-style-type: none"> Training on Code of Conduct Principle 2 <ul style="list-style-type: none"> Dispenser and Compressor Management Parker Dispenser operational technique Best Practices in Contractor Safety Management Defensive Driving Training Disaster Management Principle 5 <ul style="list-style-type: none"> Human Rights awareness Principle 6 <ul style="list-style-type: none"> Effect of Climate Change on Industrial Operations Session on ESG Fire Prevention & Fire Fighting Office Safety Hazardous Waste Management Principle 9 <ul style="list-style-type: none"> Customer Service Excellence 	Principle 1 – 84% Principle 2 – 100% Principle 6 – 75% Principle 9 – 91%

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 on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity’s website):**

There have been no instances of fines/penalties/compounding fee/settlement/imprisonment/punishment for FY 2023-24.

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 institution
NIL	Not applicable

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

Yes, MGL has defined anti-corruption & antibribery policy which is available on the website of the Company at <https://www.mahanagargas.com:3000/Anti-Bribery%20&%20Anti-Corruption%20Policy.pdf>.

MGL strictly prohibits its employees, agents and intermediaries from engaging in any illegal or inappropriate payments or benefits, either directly or indirectly, that may be perceived as an attempt to gain undue advantages for the business operations. It is crucial to note that any violation of anti-bribery, anti-corruption, anti-competition, data privacy laws, etc. can lead to severe financial penalties and irreparable damage to the Company’s reputation.

MGL has adopted Code of Conduct for Board members and senior management personnel which is available on the website of the Company at https://www.mahanagargas.com:3000/_Code_of_Conduct_39a9c780c6.pdf and Code of Conduct for employees and trainees is available on the intranet of the Company.

Further, MGL's Code of Conduct policy and Standard Operating Procedures for business partners and suppliers covers the aspects of anti-corruption/ anti-bribery as well, which is available on the website of the Company at <https://www.mahanagargas.com/assets/images/pdf/Code%20of%20Conduct%20Policy%20for%20Business%20Partners.pdf>.

The Company has Board approved Whistle Blower Policy and Vigil Mechanism which is applicable to all Employees and Directors of MGL which is available on the website of the Company at https://www.mahanagargas.com:3000/_whistle-blower-and-vigil-mechanism_80f19ef31b.pdf. The policy provides a channel to report genuine concerns about unethical behavior or frauds and safeguards a whistle blower from any victimization.

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

Case details	FY 2023-24	FY 2022-23
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

There have been no complaints with regard to conflict of interest against Board of Directors or KMPs for FY 2023-24 and FY 2022-23.

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.

As there have been no instances of corruption and conflicts of interest no specific corrective actions were required to be taken.

8. Number of days of accounts payables ((Accounts payable*365) / Cost of goods/services procured) in the following format:

Case details	FY 2023-24	FY 2022-23
Number of days of accounts payables	24	19

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 2023-24	FY 2022-23
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	--	--
	b. Number of trading houses where purchases are made from	--	--
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	--	--
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	--	--
	b. Number of dealers / distributors to whom sales are made	--	--
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors.	--	--

Parameter	Metrics	FY 2023-24	FY 2022-23
Share of Related Party Transactions in	a. Purchases (Purchases with related parties / Total Purchases)	68.4%	65.9%
	b. Sales (Sales to related parties / Total Sales)	--	--
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	100%	100%
	d. Investments (Investments in related parties / Total Investments made)	29%	--

Leadership Indicators

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

Total number of awareness programmes held	Topics/ principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the Awareness programmes
Supplier and Contractors	Basic principles under BRSR were covered	80%

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, MGL has processes in place to avoid/ manage conflict of interests involving members of the Board. Whenever any Director has a direct or indirect interest in the agenda/ matter, they are refrain from participating in the discussion and voting. Further, each Director gives the disclosure of his/ her interest in any Company or body's corporate firm, or other association of individuals by giving a notice in writing as per provisions of Companies Act, 2013 and the same is put up to the Board for information.

Further, the Company also has in place Related party transaction policy, which has specific provisions for entering into transaction with any related party. The said policy is available on the Company's website at: https://www.mahanagargas.com:3000/_MGL_Policy_on_Related_Party_Transactions_7e65246e63.pdf.

Principle 2

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.

Parameter	FY 2023-24	FY 2022-23	Details of improvements in environmental and social impacts
R&D	0	0	Installation of IoT/ AI Based smart electrical DB which monitor the Electrical system on continuous basis and provide the live data and intimation of all electrical faults through the Dashboard, Email and SMS. For the protection of Electrical system from major electrical faults, system has MCCB which trips the device and isolate the fault. Also, for the smooth operation of electrical system, device provides daily, weekly, and monthly report of all electrical data through email. The IoT/ AI Based smart electrical DB was installed at 16 MGL offices in FY 2022-23.
Capex	0	0.048%	

2. Does the entity have procedures in place for sustainable sourcing? (Yes/No) b. If yes, what percentage of inputs were sourced sustainably?

Yes, the Company has Sustainable Supply Chain and Responsible Sourcing policy which assist all business partners, contractors, suppliers, and vendors in meeting its expectations of doing business as they relate to certain legal requirements, ethical practices, human rights, and environmental management. Through this policy the Company seeks to safeguard ethical practices in supply chain, reduce impact to the environment and support workers and grower communities. This policy is available on the website of the Company at: <https://www.mahanagargas.com/assets/images/pdf/Sustainable%20Supply%20chain%20and%20Responsible%20Sourcing%20Policy.pdf>

This policy ensures to share the Company's key sustainability principles for doing business with its suppliers, to support suppliers to identify, mitigate and manage their sustainability risks (including environmental, social human rights, modern slavery, and governance) and to communicate MGL's expectations to its suppliers through active supply chain engagements.

The Company also encourages its suppliers to be compliant with social and environmental standards such as SA8000, ISO 14001, and ISO 45001. However, at present, percentage of inputs sourced sustainably is not currently mapped for MGL.

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.

Not Applicable as MGL is a city gas distribution Company. The Company's primary product is natural gas.

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.

Owing to the nature of the Company's product/service offerings, EPR is not applicable to the Company.

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)?

MGL is a city gas distribution and is more of a service-based Company, detail study of LCA has not been carried out.

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

Not Applicable

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

Not applicable, considering the Company's nature of business.

4. Of the products and packaging reclaimed at end of life of products, amount (in metric Tons) reused, recycled, and safely disposed of.

Not applicable, considering the Company's nature of business.

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

Not applicable, considering the Company's nature of business.

Principle 3

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	% 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	391	391	100	391	100	0	0%	391	100	0	0%
Female	52	52	100	52	100	52	100	0	0%	0	0%
Total	443	443	100%	443	100%	52	100%	391	100%	0	0%
Other than Permanent Employees											
Male	3	2	66	0	0	NA	NA	NA	NA	NA	NA
Female	0	0	0	0	0	NA	NA	NA	NA	NA	NA
Total	3	2	66	0	0	NA	NA	NA	NA	NA	NA

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

Category	% 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 Workers											
Male	86	86	100	86	100	0	0	86	100	0	0
Female	3	3	100	3	100	3	100	0	0	0	0
Total	89	89	100%	89	100%	3	100%	86	100%	0	0
Other than Permanent Workers											
Male	1636	1636	100	1636	100	0	0	0	0	0	0
Female	58	58	100	58	100	58	100	0	0	0	0
Total	1694	1694	100%	1694	100%	58	100%	0	0	0	0

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

Metrics	FY 2023-24	FY 2022-23
Cost incurred on well- being measures as a % of total revenue of the Company	0.05%	0.05%

2. Details of retirement benefits.

Benefits	FY 2023-24			FY 2022-23		
	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.)	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%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	NA	NA	NA	NA	NA	NA
Others –	100%	100%	NA	100%	100%	NA
1. Annual Health Checkup						
2. Mediclaim						

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, the Company offices and factories are accessible to differently abled employees using wheelchairs. The Company has installed ramps at entry locations and lobbies to facilitate wheelchairs at MGL premises/ offices as per the requirements of the 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, the Company has formulated and implemented an Equal Opportunity Policy as per the Rights of Persons with Disabilities Act, 2016. The policy is available on MGL's website at <https://www.mahanagargas.com/MGL-corporate/investors/policies>.

The Company is dedicated to providing equal employment opportunities, fostering a harassment-free work environment, and ensuring fair treatment for all employees. It prohibits discrimination in all aspects of employment, promotes equal pay and terms of employment and provides a robust grievance mechanism.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	100%	100%
Female	100%	100%	100%	100%
Total	100%	100%	100%	100%

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

Permanent workers Permanent employees	<p>Yes. The Company has a Grievance Redressal Policy for employees/ workers which provides expeditious redressal of grievances. All employees are encouraged to report grievances to the immediate reporting officer.</p> <p>In case of an unsatisfied redressal of the reported concern, the complaint can be escalated to the concerned Head of the Department. Further if the complainant is still not satisfied with the redressal then a Grievance Committee is formulated to resolve the grievance.</p> <p>All attempts are made to redress the grievance and a final response is delivered to the complainant with information on how the complaint was resolved or rejected, along with a written justification for each decision.</p>
Other than permanent workers Other than permanent employees	<p>Yes. Employees and Workers who are engaged on a project basis or contractual basis are governed by the terms & conditions of the contract and they can report their grievances to their respective contractor representative or the Company supervisor.</p> <p>The contractor is expected to take the required action to address the worker grievances, and if required, can raise the grievance to HR and respective functional heads of MGL</p>

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

Category	FY 2023-24			FY 2022-23		
	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	443	0	0	419	0	0
- Male	391	0	0	373	0	0
- Female	52	0	0	46	0	0
Total Permanent - Workers	89	89	100%	90	90	100%
- Male	86	86	100%	87	87	100
- Female	3	3	100%	3	3	100

8. Details of training given to employees and workers:

Category	FY 2023-24					FY 2022-23				
	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)
Permanent Employees										
Male	391	391	100%	371	95%	373	356	95%	373	100%
Female	52	45	87%	46	88%	46	44	96%	45	98%
Total	443	436	99%	417	94%	419	400	95%	418	100%
Permanent Workers										
Male	86	86	100%	84	97%	87	85	98%	65	75%
Female	3	2	67%	1	33%	3	3	100%	3	100%
Total	89	88	99%	85	95%	90	88	98%	68	76%

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	391	391	100%	373	373	100%
Female	52	52	100%	46	46	100%
Total	443	443	100%	419	419	100%
Permanent Workers						
Male	86	86	100%	87	87	100%
Female	3	3	100%	3	3	100%
Total	89	89	100%	90	90	100%

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, what is the coverage of such a system?

Yes, MGL is an ISO 45001 certified Company, having an occupational health and safety management system in place. The scope covers "Designing, Laying, Testing, Commissioning and Operation & maintenance of pipeline network for distribution of natural gas for domestic industrial, commercial customers and CNG Vehicles across areas GA-I, GA-II & GA-III". The Company also has a Health, Safety & Environment (HSE) policy available at the website which illustrates their commitment towards occupational health and safety standards.

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

MGL has adopted a Qualitative Risk Assessment (QRA) methodology process for identification and evaluation of hazards and risks. Work and process related major accident hazards have been identified by using various risk assessment methods like Process Hazard Analysis (PHA), Hazard Operability Procedure (HAZOP) and pre-commissioning safety review of CGS and CNG ROs and are mitigated in line with Safety, Health, Environment & Quality (SHEQ) Management System processes and procedures.

Site-specific hazard identification and risk assessments have been carried out on routine basis and are managed as per hierarchy of control to protect the stakeholders and achieve goal of zero injury. Risks and opportunities are identified and discussed in the management review of SHEQ management system.

Non-Routine Operation (NRO) processes have been established and implemented for identification of potential hazards and risks, and contingency arrangements. Quantitative Risk Assessment (QRA) and Hazard Identification and Risk Assessment (HIRA), and studies to identify hazards and high-risk areas and action plans are reviewed regularly to further prevent and mitigate the risks.

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

Yes, the Company has established and maintained an online reporting portal for reporting of work-related hazards and near-misses. The Company has

implemented online incident tracking module for analysis of risks with respect to People, Environment, Asset and Reputation. Followed by a comprehensive Root Cause Failure Analysis (Investigation), formulation of corrective actions are carried out as per Hierarchy of Controls, along with its tracking and monitoring and subsequent closure. The learnings from these incidents are communicated to all concerned personnel and departments associated with the incident. The status of corrective actions and recommendations are reviewed and monitored during HSE Steering committee Meetings.

d. Do the employees/ workers of the entity have access to non-occupational medical and healthcare services?

Yes, the employees and workers of the Company have access to non-occupational medical and healthcare services. MGL has tie-up with external ambulance service provider and this service can be availed by employees and workers at site.

MGL has a health and safety policy in place which aims to provide annual medical health check-up to employees, retired employees and their spouses for assessing their current health parameters. Further, all MGL employees and their family consisting of spouse, dependent children and parents are covered under Medclaim Insurance Policy of the Company, wherein grade-wise sum insured is specified to cover the hospitalisation and medical expenses.

The Company also has an in-house Medical Officer, who visits the Company's offices weekly so that all employees / workers can consult the doctor for any

medical advice. Further, MGL also conducts awareness session periodically to promote physical and mental wellbeing for all the employees and workers.

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

Safety Incident/Number	Category	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employee	0	0
	Worker	0.083	0
Total recordable work-related injuries	Employee	0	0
	Worker	3	1
No. of fatalities	Employee	0	0
	Worker	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employee	0	0
	Worker	0	0

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

The following are the various measures being taken by the Company to ensure a safe and healthy workplace:

- The Company embeds the guidelines and principles of ISO 9001 Quality Management System, ISO 14001 Environmental Management System and ISO 45001 Occupational Health and Safety Management system in the overall business operations.
- MGL has implemented Safety, Health, Environment and Quality (SHEQ) Management System which is applicable to the Company's employees and contractors to ensure safe and healthy workplace. Employees and workers are provided with safe workplaces at all MGL work locations. MGL Life Saving Rules have been defined and employees and workers are made aware about the same.
- Updated MGL "Life Saving Rules" (LSR) calendar was released during the FY 2023-24 at the hands of the Managing Director in the presence of the Deputy Managing Director and SMG members. These rules are displayed at various work locations. These workplaces are audited periodically, and actions/ recommendations are implemented. MGL Senior Management demonstrates leadership by conducting safety tours with site team through 'Senior Management Tour' (SMT) process.
- Employees and stakeholders are encouraged for reporting any potential hazards, near-misses, safety suggestions, and incidents through Online Reporting system.
- Contractor Safety Management is in place right from contractor pre-bid meet, mobilization, monthly evaluation. Monthly zonal safety meetings are conducted with the contractors to discuss and share SHEQ related observations, learnings from MGL and other entities, and areas for improvement. Contractor Safety Forums with the front-line workers are being conducted for sensitizing them with respect to HSE issues related to their work.
- It is mandatory to carry out site specific Hazard Identification and Risk Assessment for all the activities in MGL. The control measures are implemented based on this exercise and same are explained to the personnel involved in the activity during Toolbox Talk prior to commencing the site activity. Other hazards

and control measures identified by the site personnel are also discussed during Toolbox Talk. For high hazard activities like Work at Heights etc. Permit to Work system is applicable and these activities are started only upon verification of fulfilment of site safety requirements. MGL has identified 13 such activities where Permit to Work system is applicable.

- HSE Reward scheme has been in place at MGL which recognizes significant contribution of ground level personnel in improving Safety. Workmen irrespective of their designation can be recognized through this scheme. This scheme rewards personnel on monthly, and quarterly basis.
- Additionally, a new award "Agni Suraksha Padak" has been introduced. This award is dedicated to all brave employees/Business Partners involved in Fire – Fighting in critical situations and who have displayed exceptional dedication and commitment to their duties.
- Apart from this, all workmen are encouraged to report Hazards, Near Miss and give safety suggestion through online portal. This portal is accessible through smartphones through internet explorer. MGL also recognizes Business Partners for their performance annually. The performance of Business Partners are measured and monitored through well-established system of Contractors Performance Evaluation based on leading and lagging indicators. During routine payment processing of Invoices submitted by Business Partners, their Safety Performance during applicable billing cycle is considered and penalties are imposed in case persuasion by means of counselling and communication does not work effectively.
- Safety trainings including hands-on firefighting have been imparted to employees and contractors. MGL has taken initiative to impart Fire Prevention training at TS Chanakya. In this training employees are given hands on experience on firefighting for two days at TS Chanakya (Indian Marine time Institute). In this training the theoretical along with practical knowledge was imparted to the participants. The participants were asked to wear boiler suits and perform the firefighting.
- Safety and Technical Competency (STC) training to all contractor employees are being provided before start of the job. Transport Safety Management System has been implemented focused on drivers and helpers' behavior during transportation of CNG Transport Vehicles (CTVs).

- MGL has In-vehicle Monitoring System and accesses penalty data from website of Government Authorities. This data enables MGL to measure actual driving behavior of the individual drivers. Based on the actual on road driving performance, best drivers are selected on quarterly basis, and they are rewarded at the hands of Senior MGL Officials during high level HSE forums. The helpers accompanying drivers are also rewarded for their contribution towards safe transportation. In FY 2023-24 four best drivers had been rewarded by Senior MGL Officials. Monthly transport contractor meetings are held with business partners in which site safety concerns are shared along with Contractor Performance Evaluation for respective months. This evaluation is based on transport related parameters and contractor with consistent performance are recognized during the meetings. The contract clause also has provisions for penalty which is executed considering monthly performance of the respective contractors. On similar lines dispenser operators are rewarded for their contribution towards accident prevention at Retail Outlets.
- MGL has implemented application-based solutions for many of the HSE related monitoring and evaluation tools. Android based application has been developed to ensure site compliance through real time site photos. MGL Lifesaving Rules is a set of rules which are mandatory for work execution and checklists are developed based on MGL Lifesaving Rules. These checklists are converted into android based application and this app records site audits and generates report in the form of percentage safety compliance at the site. This app which is used by HSE team for site safety monitoring also has facility to take photographs of non-compliances for record. Additionally, virtual audits are conducted by HSE team using facility of video calls.

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

Category	FY 2023-24			FY 2022-23		
	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	572**	0	--	419**	0	--
Health & Safety	0	0	--	0	0	--

(**) - These are mainly routine electrical fault related complaints from owned & hired offices with respect to bulbs, socket, switch replacements and other electrical related incidents.

14. Assessments for the year:

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

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

Total Corrective Actions/Preventive Actions from the Incident Investigations in FY 2023-24	Corrective Actions/Preventive Actions Implemented	Corrective Actions/Preventive Actions Underway
57	49	8

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, the Company has a Group Term Insurance Policy wherein a lumpsum amount is paid to the nominee of the employee upon his/ her death. In addition to this the Company has a policy on Employee Death Relief and it aims to provide financial and other assistance to the family members of deceased employee for a period of 3 years from the date of death so that on monthly basis they get a fixed amount.

Employees and workers are also covered under Group Accident Insurance in case of deaths due to accident /disability. The contract workers are covered under the Employee's Compensation Act, 1923 and an insurance policy is obtained by the Contractor regularly for the grant of death/ disablement benefits wherever Employees' State Insurance Act (ESI), 1948 is not applicable; and wherever ESI Act,1948 is applicable, the contract workers are ensured benefits under ESI Act,1948 through the contractor.

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

The Company has multiple mechanism and systems in place which ensure the statutory dues of the value chain partners are deducted and deposited, when it comes to direct contracts engaging manpower services and job contracts. The Company gets the statements of PF, ESIC, PT deducted as applicable with respect to employees deployed by them for the Company's services on regular basis. The Company has a well defined processe and procedure which includes all possible measures which have been complied by the Company such as contract clause, bill approval etc.

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

Category	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
Employee	0	0	0	0
Worker	0	0	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, as per business requirement, some highly qualified employees are retained as consultants or advisor's post-retirement.

Principle 4

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.

The Company has adopted Stakeholder Engagement Policy which has been duly approved by the Board and is available on the Company website at <https://www.mahanagargas.com:3000/Stakeholder%20Engagement%20Policy.pdf> which provides process to acknowledge each stakeholder's expectations and concerns, where negative issues could be effectively prevented and mitigated, and positive issues could be used as a key to achieve the greatest benefit. It defines Stakeholder management process which include identification and assessment of stakeholder prioritization, analysis, management, review and improvement.

This policy also defines engagement method for identified key stakeholders including customers, business partners and vendors, employees, regulatory bodies, shareholders and investors, lenders and rating agencies, government agencies & local authorities, service providers and suppliers, media, communities and public at large.

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 & Regulatory Authorities	No	Website and emails	As per requirement.	<ul style="list-style-type: none"> Understanding concerns and requirement of Regulatory authorities.
NGOs	No	Community meetings through NGO implementation partners.	As per requirement.	<ul style="list-style-type: none"> Understanding the needs and concerns of the community. CSR Projects monitoring and review, feedback from beneficiary.
Academia	No	Website and emails	As per requirement.	<ul style="list-style-type: none"> Understanding concerns and requirement
Employees	No	Email communication, newsletters (monthly & quarterly), townhall meeting, virtual/online meetings, intranet portal	Continuous	<ul style="list-style-type: none"> Employee Retention Grievance redressal and feedback of employee Learning opportunities, building a safety culture and inculcating safe work practices among employees, and improving diversity and inclusion
Customers	No	Websites, Emails and SMS, MGL Connect APP, social media	Continuous	<ul style="list-style-type: none"> Consider customers service requirement and any concerns.
Suppliers	No	Suppliers meets, pre-tender or Pre-bid meetings for all tenders	Continuous	<ul style="list-style-type: none"> Understanding concerns of suppliers Dispute/grievance resolution Supply chain sustainability

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
Local Community	Yes, only in certain geography pockets	Community meetings through NGO implementation partners.	As per requirement.	<ul style="list-style-type: none"> Understanding the needs and concerns of the community. CSR Projects monitoring and review, Feedback from beneficiary.
Investors	No	E-mails, Newspaper notice, meetings, intimations, Corporate Announcement on Stock Exchange	Annual, Half-yearly, Quarterly, Continuous	<ul style="list-style-type: none"> Redressal of Shareholders Complaints. Shareholder returns. Quarterly Earning Calls
Shareholders	No	E-mails, Newspaper notice, meetings, intimations, Corporate Announcement on Stock Exchange	Annual, Half-yearly, Quarterly, Continuous	<ul style="list-style-type: none"> Redressal of Shareholders Complaints. Shareholder returns. Quarterly Earning Calls

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 feedback from such consultations is provided to the Board.

We believe that consultation with our stakeholders is an ongoing process, and our leadership takes the lead by engaging with them regularly across various platforms. Also, we provide shareholders with the opportunity to interact with all Board members on an annual basis during Annual General Meeting. This enables us to keep a constant pulse on the needs and concerns of our stakeholders and ensures that we remain accountable to them.

Additionally, there is a quarterly Safety Steering Committee Meeting Chaired by MD, where Health Safety, Environment details along with Head of the functions of all departments are discussed and reviewed during the Board of director meeting on quarterly basis.

MGL through its CSR activities engages directly with the local communities. The Company identifies the areas where there is a scope for intervention to improve the lives of deprived communities and make a plan to undertake CSR actions around them through NGOs and implementation partners to help execute the same by identifying the beneficiaries. The areas includes Health, Empowerment, Education, Sanitation and Environment.,

MGL keeps track of the CSR initiatives progress and gets input from local communities by engaging with them on a regular basis through various channels. The Company also gets impact assessment done so that effectiveness of the initiatives can be assessed. Apart from this through various field visits, MGL ensures active participation of the community in the planning and implementation of our numerous CSR programmes.

Every year Board approves the Annual CSR plan with CSR budget on the recommendation of Corporate Social Responsibility (CSR) Committee. During discussion and deliberation on the approval of CSR projects, CSR Committee update the Board about the proposed project with an feedback received from the NGO's along with the requirement of local communities to enable the Board to approve the annual CSR plan, considering the needs and requirement of deprived communities.organization.

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

MGL has taken following actions to address the concerns of vulnerable/ marginalized stakeholder groups:

- MGL is supporting the boarding and lodging of outstation paediatric cancer patients and their parents undergoing treatment at Tata Memorial Hospital.
- MGL with support of local reputed NGO has organised life skill training for tribal girls of Karjat Taluka of Raigad district.
- 1000 tribal households provided with drinking water facility at Karjat Taluka of Raigad district.

Principle 5

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 2023-24			FY 2022-23		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	443	402	91%	419	403	96%
Other than permanent	3	0	0	0	0	0
Total Employees	446	402	91%	419	403	96%
Workers						
Permanent	89	75	84%	90	63	70%
Other than permanent	1694	0	0	0	0	0
Total Workers	1783	75	84%	90	63	70%

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

Category	FY 2023-24						FY 2022-23					
	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	443	0	NA	443	100	419	0	NA	419	100		
Male	391	0	NA	391	100	373	0	NA	373	100		
Female	52	0	NA	52	100	46	0	NA	46	100		
Other than Permanent	3	0	NA	3	100	5	0	NA	5	100		
Male	3	0	NA	3	100	5	0	NA	5	100		
Female	0	0	NA	0	NA	0	0	0	0	0		
Workers												
Permant	89	0	NA	89	100	90	0	NA	90	100		
Male	86	0	NA	86	100	87	0	NA	87	100		
Female	3	0	NA	3	100	3	0	NA	3	100		
Other than Permanent	1694	972	57.4	722	42.6	1650	879	53.4	771	46.7		
Male	1636	972	59	664	41	1593	879	55	714	45		
Female	58	0	NA	58	100	57	0	NA	57	100		

3. a. Details of remuneration/salary/wages, in the following format:

Category	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	7	INR 17.55 Lakhs	1	INR 16.50 Lakhs
Key Managerial Personnel (KMP)	2	INR 76.51 Lakhs	0	0
Employees other than BoD and KMP	389	INR 20.37 Lakhs	52	INR 22.35 Lakhs
Workers	86	INR 12.83 Lakhs	3	INR 17.63 Lakhs

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

Metrics	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	9.11%	9.84%

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)

The Human rights is guided by Human Rights Policy, the web link of the policy <https://www.mahanagargas.com:3000/Human%20Rights%20Policy.pdf> . Focal point of contact is Mr. Sanket Dhotre – AVP – HR.

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

MGL has established a Code of Conduct detailing its commitment towards human rights that is applicable to all employees, directors, officers and contractual staff. MGL ensures to conduct business in such a way that it respects human rights. The mechanism to redress grievances related to human rights is same as for other grievances as mentioned in Principle 3 - Question 6.

We also have robust internal controls and procedures in place to ensure compliance with applicable labour laws including human rights.

The Company also has in place a policy on Prevention of Sexual Harassment of Women at Workplace which is in line with requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("POSH Act"). responsibility.

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

Aspect	FY 2023-24			FY 2022-23		
	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	0	0	0	0	0	0
Discrimination at workplace	0	0	0	0	0	0
Child Labour	0	0	0	0	0	0
Forced Labour/ Involuntary Labour	0	0	0	0	0	0
Wages	0	0	0	0	0	0
Other human rights related issues	0	0	0	0	0	0

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

	FY 2023-24	FY 2022-23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

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

MGL has a robust Harassment Policy to ensure expeditious redressal of grievances related to discrimination towards all employees and workers. MGL follows a specified procedure outlined in the given policy to provide a fair and unbiased judgement. Any non-compliance with this Policy may be communicated to Mr. Sanket Dhotre, AVP (HR); +91 22 66785000.

MGL also has a Policy on Prevention of Sexual Harassment of Women at Workplace. The Company has constituted an Internal Complaints Committee (ICC) in compliance with the requirements under the POSH Act to address and handle complaints related to discrimination and harassment cases. Further, policy also provides protection against retaliation. Regardless of outcome of the complainant made in good faith, the employee lodging the complaint and any person providing information or any witness, will be protected from any retaliation. There were no complaints or concerns received or observed during FY 2023-24, pertaining to discrimination and sexual harassment.

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

Yes, human rights requirements are incorporated into all business agreements and contracts entered into by the Company.

9. Assessments of the year

Aspects	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labor	100%
Forced labor	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%

10. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

There were no risks/concerns identified to be emanating from the above areas in the reporting year.

Leadership Indicators

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

MGL has not received any complaint with respect to human rights during FY 2023-24 and grievance handling mechanism is in place, hence there was no such requirement to modify the business processes.

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

100% of new suppliers will be screened through human rights criteria.

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, we have installed ramps at entry locations and lobbies to facilitate wheelchairs at MGL premises/ offices as per the requirements of the Rights of Persons with Disabilities Act, 2016.

Principle 6

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:

Parameter	Unit	FY 2023-24	FY 2022-23
From renewable sources (in gigajoules)			
Total electricity consumption (A)	GJ	--	--
Total fuel consumption (B)	GJ	--	--
Energy consumption through other sources (C)	GJ	308.02 GJ	197.02 GJ
Total energy consumption from renewable sources (A+B+C) (GJ)	GJ	308.02 GJ	197.02 GJ
From non - renewable sources (in gigajoules)			
Total electricity consumption (D)	GJ	4,81,091.20 GJ	4,62,454.38 GJ
Total fuel consumption (E)	GJ	1,66,467.78 GJ	1,67,559.56 GJ
Energy consumption through other sources (F)	GJ	--	--
Total energy consumption from non - renewable sources (D+E) (GJ)	GJ	6,47,558.98 GJ	6,30,013.94 GJ
Total energy consumption (C+D+E) (GJ)	GJ	6,47,866.84 GJ	6,30,210.96 GJ
Energy intensity per rupee of turnover	GJ/turnover in crores	94.41 GJ/Rupee Cr	91.06 GJ/Rupee Cr
(Total energy consumption in GJ/ turnover in rupees in Crores)			
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	GJ/ Revenue from operations adjusted for PPP	4.21 GJ/Rupee Cr adjusted for PPP	4.06 GJ/Rupee Cr adjusted for PPP
Energy intensity in terms of physical output**	GJ used for CNG /CNG sold in tons in year	0.69 GJ /CNG sold per ton	0.70 GJ /CNG sold per ton
**excluded PNG sales since most of the energy consumed is for CNG		-	-

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.: There is no Independent Assessment done. All the required statutory and internal audits are carried out on a periodic basis.

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.

Not applicable. The Company does not come under the PAT scheme.

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

Parameter	Unit	FY 2023-24	FY 2022-23
Water withdrawal by source (in kiloliters)	KL	--	--
(i) Surface water	KL	--	--
(ii) Groundwater	KL	44,232 KL	41,187 KL
(iii) Third party water	KL	--	--
(iv) Seawater / desalinated water	KL	--	--
(v) Others	KL	44,232 KL	41,187 KL
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	KL	44,232 KL	41,187 KL

Parameter	Unit	FY 2023-24	FY 2022-23
Total volume of water consumption (in kiloliters)	KL/turnover in Cr.	6.45 KL/Rupee Cr	5.95 KL/Rupee Cr
Water intensity per Cr. rupee of turnover (Water consumed / turnover)	KL/ Revenue from operations adjusted for PPP	0.28 KL/Rupee Cr adjusted for PPP	0.26 KL/Rupee Cr adjusted for PPP
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)		--	--
Water intensity in terms of physical output	NA	NA	NA
Water intensity (optional)– the relevant metric may be selected by the entity			

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.: There is no Independent Assessment done. All the required statutory and internal audits are carried out on a periodic basis.

4. Provide the following details related to water discharged:

Parameter	Unit	FY 2023-24	FY 2022-23
Water discharge by destination and level of treatment (in kiloliters)			
(i) Surface water	KL	--	--
No treatment	KL	--	--
With treatment – please specify the level of treatment	KL	--	--
(ii) Ground water	KL		
No treatment	KL	--	--
With treatment – please specify the level of treatment	KL	--	--
(iii) Sea water	KL		
No treatment	KL	--	--
With treatment – please specify the level of treatment	KL	--	--
(iv) Sent to third parties	KL		
No treatment	KL	--	--
With treatment – please specify the level of treatment	KL	--	--
(v) Others	KL		
No treatment	KL	6,608 KL	--
With treatment – please specify the level of treatment	KL	27 KL Treated water by STP.	*Nil
Total water discharged (in kiloliters)	KL	6,635 KL	

(*) – The recording system commenced in FY 2023-24.

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.: There is no independent assessment done. All the required statutory and internal audits are carried out on a periodic basis.

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

No, the entity has not implemented a mechanism for Zero Liquid Discharge. The water consumption is mainly for domestic purposes and not used in any process operation, hence no industrial effluent is discharged. However, the Company has set up WTP (Water Treatment Plant)/ STP (Sewage Treatment Plant) at CGS Savroli and CGS Taloja and rainwater harvesting system at CGS Ambernath and CGS Savroli for recycling of wastewater and to conserve the water by recycling and reusing the treated water.

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

Parameter	Unit	FY 2023-24	FY 2022-23
NOx	Tons/annum	68.01	67.74
Sox	Tons/annum	0.025	0.020
Particulate matter (PM 10)	Tons/annum	0.709	0.600
Persistent organic pollutants (POP)	Tons/annum	Nil	Nil
Volatile organic compounds (VOC)	Tons/annum	0.92	0.90
Hazardous air pollutants (HAP)	Tons/annum	0.002	0.002
Others – Process Emission (CO)	Tons/annum	113.90	113.90

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.: There is no independent assessment done. All the required statutory and internal audits are carried out on a periodic basis.

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

Parameter	Unit	FY 2023-24	FY 2022-23
Scope 1	Metric tons of CO2 equivalent	2,62,212	2,32,847
Scope 2	Metric tons of CO2 equivalent	95,684	91,526
Total Scope 1 and Scope 2 emissions per rupee of turnover	tcO2 e/Cr (INR)	52.16	46.87
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)	tcO2 e/Cr (INR) adjusted for PPP	2.33	2.11
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		--	--

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.: There is no independent assessment done. All the required statutory and internal audits are carried out on a periodic basis.

8. Does the entity have any project related to reducing Greenhouse Gas emission? If yes, then provide details.

MGL has taken up following projects/ initiatives to reduce Green House Gas emission:

- Solarization:** MGL has set up Solar Power Plant at 12 MGL owned CNG stations and Gas receiving terminals and MGL Admin office. Further your Company plans to set up solar power facilities at Savroli, Ghansoli, Sion CNG stations as a green initiative aimed at increasing its renewable power capacity thereby reducing power intake from the grid. MGL has installed wind power turbine at CGS, Taloja and same will be replicated at few more feasible sites.
- Energy Audit:** MGL has conducted Energy Efficiency Audit for 4 CGS, 3 RO's and 2 Offices in FY 2023-24.
- Decarbonization of Fleets:** Amongst all CNG transportation vehicles (CTV), 90% are CNG powered. As per plan, all diesel fueled vehicles will be replaced with CNG fueled vehicles by FY 2024-25. MGL has inducted 12nos. of LNG fueled trucks in Raigad district of operation to transport CNG between mother and daughter booster stations. These trucks will be refueled from MGL's own LNG dispensing facility at Savroli.
- Integrated Command & Control Center (ICCC) -** MGL has set up an Integrated Command & Control Center (ICCC) at Mahape, Navi Mumbai to enhance operational efficiency, quick response and resource mobilization during emergencies, overall control and monitoring from one location. It is a digital platform integrated with all other operations software like SCADA, GIS, Vehicle Monitoring System, Forecourt Automation, CNG transport software and Automated meter reading. In a next phase same will be integrated with SAP to incorporate maintenance planning and expenses. ICCC will help to manage operations effectively through combined view of entire operations at a single place with features like outage manager, identifying nearest emergency response team and many analytical features and dashboards for senior management.

5. **Greenhouse Gas Reduction:** MGL has recently signed MOU with BMC to setup 1000 tons per day CBG plant. In this CBG plant substantial Greenhouse Gas Reduction is expected. By capturing methane, the plant will significantly reduce the environmental impact.

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

Parameter	FY 2023-24	FY 2022-23
Total Waste generated (in metric tons)		
Plastic waste (A)	7.72 MT	10.42 MT
E-waste (B)	0.24 MT	2.27 MT
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	2.01 MT	3.00 MT
Radioactive waste (F)	Nil	Nil
Other Hazardous waste. Please specify, if any. (G)		
- Used Oil	57.75	60.55
- Empty Oil Drum	9.07	11.85
- Wastes or residues containing oil (Cotton Wate)	0.68	0.56
- Wastes or residues containing oil (Filter)	0.64	0.75
- Wastes or residues containing oil (Scrubber)	0.02	0.02
Other Non-hazardous waste generated (H).	5.44 MT	8.30 MT
Total (A+B + C + D + E + F + G + H)	83.57 MT	97.72 MT
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.012 MT/Rupee Cr	0.014 MT/Rupee Cr
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.001 MT/Rupee Cr adjusted for PPP	0.001 MT/Rupee Cr adjusted for PPP
Waste intensity in terms of physical output	N.A.	N.A.
Waste intensity (optional) – the relevant metric may be selected by the entity	--	--

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

Category	FY 2023-24	FY 2022-23
(i) Recycled	76.79 MT	77.72 MT
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	76.79 MT	77.72 MT

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

Category	FY 2023-24	FY 2022-23
(i) Incineration:	6.78 MT	20.00 MT
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	6.78 MT	20.00 MT

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.: There is no independent assessment done. All the required statutory and internal inspections/ audits are carried out on a periodic basis.

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

The company has well established Environment Management System in place which is certified as per ISO 14001:2015. Waste management procedures in place to address safe disposal of hazardous waste, e-waste and other waste.

The hazardous wastes are handled, segregated, stored and transported in accordance with applicable regulatory requirements and best industry practices. The hazardous waste is disposed of in an environmentally sound manner through authorized vendors for recycling as required by regulation.

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:

The Company does not have any offices or operational site in any of the ecologically sensitive areas.

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

The Company has not carried out any environmental impact assessment in current FY 2023-24.

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, the Company 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.

Leadership Indicators

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

During the year under review, MGL has not withdrawn any water or discharged water in the areas of water stress and do not have operations in these areas.

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

Parameter	Unit	FY 2023-24	FY 2022-23
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)	Metric tons of CO ₂ equivalent	30,55,816	28,17,372
Total Scope 3 emissions per rupee of turnover	Metric tons of CO ₂ Equivalent/ Rupee Cr	445.32	407.08
Total Scope 3 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP)	Metric tons of CO ₂ Equivalent/ Rupee Cr adjusted to PPP	19.88	18.17
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		--	--

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.: There is no independent assessment done. All the required statutory and internal inspections/ audits are carried out on a periodic basis.

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

Currently none of the locations(including outlets and head office) of the Company fall in/around ecologically sensitive areas.

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

MGL has a Business Continuity Plan (BCP) in place that outlines how the business will continue to operate during an unplanned disruption in service. It contains contingencies for business processes, assets, human resources and business partners and every aspect of the business that might be affected.

The aim of BCP is to identify in advance, as far as possible, the actions that are necessary and the resources which are needed to enable the organization to manage a disaster whatever its cause considering the Business Continuity Recovery Strategies.

The BCP details out the arrangement which forms part of the overall Disaster (Crisis) Management Plan of the Company. MGL has an Emergency Response and Disaster Management Plan (ERDMP) which is in conformity with PNGRB Regulations and covers identification of emergencies, necessary mitigation measures, preparedness plans, response, and recovery measures with respect to MGL gas supply assets.

Principle 7

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

Essential Indicators

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

MGL is affiliated with 3 National Trade and Industry Chambers.

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

Sl. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Natural Gas Society	National
2	Confederation of Indian Industry	National
3	National Safety Council of India	National

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

No, there were no cases of anti-competitive conduct during the reporting period.

Leadership Indicators

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

The Company does not currently advocate for any public policy positions.

Principle 8

Businesses should promote inclusive growth and equitable development.

Essential Indicators

- 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 the project	SIA Notification No.	Date of notification	Whether conducted by an independent external agency (Yes / No)	Results communicated in the public domain (Yes / No)	Relevant Web link
MGL Arogya- For Children of Sex Workers	MGL/C&P/ CSR/4326/21-22/SR	12-10-2021	YES	NO	NA
MGL Disha - Training in the Gas Plumbing Domain	MGL/C&P/ CSR/4326/21-22/SR	12-10-2021	YES	NO	NA
MGL Disha - SHGs and Remedial Classes	MGL/C&P/ CSR/4326/21-22/SR	12-10-2021	YES	NO	NA
Mainstream 1500 out of school children in Navi Mumbai, Maharashtra in one year	MGL/C&P/ CSR/4326/21-22/SR	12-10-2021	YES	NO	NA
MGL Saksham: MGL Ashraya	MGL/C&P/ CSR/4326/21-22/SR	12-10-2021	YES	NO	NA
MGL Saksham: MGL Ashraya	MGL/C&P/ CSR/4326/21-22/SR	12-10-2021	YES	NO	NA
MGL Aarogya - Home From Home Away	MGL/C&P/ CSR/4326/21-22/SR	12-10-2021	YES	NO	NA
MGL Vikas - Ideal Village Program	MGL/C&P/ CSR/4326/21-22/SR	12-10-2021	YES	NO	NA
MGL Vidya: MGL Unnati	MGL/C&P/ CSR/4326/21-22/SR	12-10-2021	YES	NO	NA
MGL Vidya: MGL Unnati	MGL/C&P/ CSR/4326/21-22/SR	12-10-2021	YES	NO	NA
MGL Aarogya - Home From Home Away	MGL/C&P/ CSR/4326/21-22/SR	12-10-2021	YES	NO	NA
MGL Rehabilitation of Wards of Sex Workers	MGL/C&P/ CSR/4326/21-22/SR	12-10-2021	YES	NO	NA
MGL Saksham - Balawadi and an Adult Education Skilling Centre	MGL/C&P/ CSR/4326/21-22/SR	12-10-2021	YES	NO	NA
MGL Aarogya- Midday Meal Project	MGL/C&P/ CSR/4326/21-22/SR	12-10-2021	YES	NO	NA
MGL Saksham: Assistive Devices Distribution Program	MGL/C&P/ CSR/4326/21-22/SR	12-10-2021	YES	NO	NA

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

The Company does not have any ongoing Rehabilitation and Resettlement (R&R) for FY 2023-24.

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

MGL implements its Corporate Social Responsibility (CSR) initiatives through multi pronged approach. This results in giving direct benefits to the marginalized community as well as a snowball effect to more beneficiaries. MGL's CSR initiatives under the banner of "We Care" cover 14 out of the 17 United Nations Development Goals. The entire approach is process-driven, focusing on need assessment at the inception. MGL has instituted a robust framework for the selection of projects. A mandatory part of the framework is a visit by MGL's official to the proposed community/ site to gauge the community's needs, enthusiasm, and acceptance of the proposed intervention. Instances of grievances of the community are almost NIL in our case since our business operations , project activities do not cause any air pollution , water pollution , severe noise pollution, acquisition of private lands , damage of natural resources etc. Our pipeline network is laid generally on public roads with due permissions and with minimum disturbance to general public.

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

	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers*	74%	64%
Directly from within India	99.8%	99.9%

*Above figures are excluding Gas purchase value. In case total input by value is considered inclusive of gas purchase, the figures would be 11% & 7 % for FY 2023-24 and 2022-23 respectively.

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

Location	FY 2023-24	FY 2022-23
Rural	0	0
Semi-urban	0	0
Urban	0	0
Metropolitan	100%	100%

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

Not Applicable.

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

No CSR projects are being undertaken in designated aspirational districts as identified by government bodies.

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No) – No, the Company does not have a preferential procurement policy.

(b) From which marginalized /vulnerable groups do you procure? – Not Applicable

(c) What percentage of total procurement (by value) does it constitute? – Not Applicable

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:

Not Applicable

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

Not Applicable.

6. Details of beneficiaries of CSR Projects:

CSR projects mentioned below and pursued by the Company are meant to benefit vulnerable and marginalized groups of communities.

SL. No.	CSR Project	No. of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	MGL Vikas- Integrated Village Development	2500	100%
2	MGL Saksham- Anganwadi strengthening, Women's skill development	415	100%
3	MGL Saksham- 'General Duty Assistant' Skill Development	140	100%
4	MGL Vidya- Palavee- Anganwadi strengthening	3000	100%
5	MGL Vikas- Rural development (Project II)	3239	100%
6	MGL Hunar - Support children for Competitive Exam	60	100%
7	MGL Saksham- Support Differently-abled Children	103	100%
8	MGL Aarogya-Swasthya Ahara Program	36500	100%
9	MGL Aarogya- Mid-day meal distribution	10910	100%
10	MGL Aarogya- EYE Cataract Operation Program	400	100%
11	MGL Aarogya- Eliminating Clubfoot Program	440	100%
12	MGL Aarogya- Childcare Centres - supporting child cancer patients	2196	100%
13	MGL Aarogya - Adolescent Girls Empowerment	208	100%
14	MGL Aarogya- Health camps for anemia detection & treatment	3000	100%
15	MGL Aarogya- Cardiology medical equipments donation	3625	100%
16	MGL Aarogya- Dental medical equipments donation	17339	100%
17	MGL Aarogya - Dialysis Machine Donation	1457	100%
18	MGL Aarogya - Dialysis Machine Donation	676	100%
19	MGL Aarogya – Medical equipments donation	430	100%
20	MGL Saksham- Health awareness & Skill development	14244	100%
21	MGL Aarogya- Assistive aids distribution	1710	100%
22	MGL Hunar- Skill Development at Govt.ITI	180	100%
23	MGL Aarogya- Medical equipments donation for sick animal patients	1115	100%
24	MGL Aarogya - National Tuberculosis Eradication Mission		
25	MGL Aarogya - Medical Sonography Machine Donation		
26	MGL Hunar- Skill Development through Centum Foundation		
27	MGL Hariyali- Nal Pani Yojana		
28	MGL Aarogya- VAM Machine Donation		
29	MGL Aarogya- Blood Storage Unit		
30	MGL Saksham- MGL Prabodhan Kaushalya Vikas Program		

CSR projects were initiated during F.Y.2023-24, however, beneficiaries will avail of facilities in the F.Y. 2024-25.

Principle 9

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.

MGL has a robust consumer grievance redressal mechanism in place. All our Customer Relationship Management (CRM) processes & practices are ISO certified. We have set up various online and offline touchpoints to cater to omni channel communication medium to proactively interact with its various stakeholders, citizens and customers address queries, concerns, and grievance redressal of such a large customer base, that the customer may use. MGL has the following mechanism in place to receive and respond to consumer complaints and feedback. Such as:

- Call Centers:** MGL has a robust consumer redressal mechanism in place. It has an Omni Channel Customer Interface consisting of a 108-seater - 24x7 Customer Helpline (365 days).
- PNGRB QOSS guidelines (Quality of Service Standards):** MGL has designated officers for the following positions: Complaint in-charge, Nodal Officer, and Appellate Authority. The contact details of these officers are printed on the reverse of our PNG bills and the Company's website.

- c) **Back Office:** employed service agencies with a dedicated team to cater to customer queries and concerns received through emails, physical letters, customer posts on MGL Website.
- d) **Front Office:** 12 exclusive customers walk-in centers across its area of operations where customers can visit and get their concerns addressed.
- e) **CRM** also interacts with various consumer forums and NGOs to address customers concerns addressed by them.
- f) **Website:** MGL website is a one-stop solution for all information needs of prospective and existing customers regarding MGL. The website also helps existing customers to register and log their concerns.
- g) **Mobile App (MGL Connect):** Customers can use MGL Connect for a bouquet of services including view bill, make payments, view payment history, submit meter reading etc.
- h) **Social Media and Online portal** viz. Twitter, Facebook, Instagram, and WhatsApp.
- i) All customer concerns are registered in SAP & unique docket numbers allotted. Based on the TAT efforts are made to address the customer's concern. Exceptions & delays in addressing concerns are escalated to HoD's on a weekly & monthly basis.
- j) **A Customer Satisfaction Survey** is conducted annually by an independent agency to gauge the satisfaction index of D-PNG customers & CNG customers.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	0
Safe and responsible usage	100%
Recycling and/or Safe Disposal	0

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

Aspect	FY 2023-24		Remarks	FY 2022-23		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	Nil	0	0	Nil
Advertising	0	0		0	0	
Cyber-security	0	0		0	0	
Delivery of essential services	209	0		181	0	
Restrictive Trade Practices	0	0		0	0	
Unfair Trade Practices	0	0		0	0	
Others	0	0		0	0	

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

Aspect	Number	Reason for Recall
Voluntary recall /Mock recall	0	NA
Forced recall	0	NA

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.

To ensure complete integrity and safety of data we have formulated an Information Technology (IT) Policy covering aspects related to confidentiality, integrity, availability, and security of the corporate information handled by the Company. In addition to the IT Policy, we have also

formulated Information Security Management System (ISMS) policy in line with the ISO 27001:2013 standard. We provide relevant training and awareness sessions to employees on cybersecurity and privacy protection issues to ensure that the policy is well sensitized throughout the workforce.

- a) Framework on Cybersecurity and Data Protection - <https://www.mahanagargas.com:3000/Cyber%20Security%20Framework%20v2.pdf>

- b) Privacy Policy - <https://www.mahanagargas.com/privacy-policy>
- 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.**
- There has been no such instance which has occurred during FY2023-24.
- 7. Provide the following information relating to data breaches:**
- Number of instances of data breaches - None
 - Percentage of data breaches involving personally identifiable information of customers - None
 - Impact, if any, of the data breaches - There have not been any such instances.

Leadership Indicators

- 1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).**
- MGL has dedicated platform and channels for information on products and services, which can be accessed at www.mahanagargas.com and through Mobile APP (MGL Connect) which provides the complete product/ services information.
- 2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.**
- MGL takes all the steps to inform and educate about the safe and responsible usage of products/ or services in various ways. The safety norms/ Dos and Don't, related to its product is displayed at MGL website www.mahanagargas.com and its Mobile APP (MGL Connect). Best practices are displayed on our PNG Bills (sent to PNG customers bimonthly). The safety guidelines are also intermittently disseminated to our customer through SMS to PNG customers. The following are the additional points:

- During festivals, the safety norms are given in all prominent News Paper to create safety awareness.
- Safety Guidelines are also displayed at across all MGL Offices.
- Marketing/ HSE departments conducts awareness program before PNG connection is provided to the Society/ Building.
- Awareness about PNG and CNG is released twice to thrice in a year in print and alternate months on social media, SMS alerts are also sent periodically, PNG bill Inserts (leaflets) are also sent to customers along with their PNG Bills.
- Safety Information placards are also put up in Societies/ Buildings.

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

In case of a sudden disruption in the supply of gas for a longer period, a SMS is sent to customers by the Operations& Maintenance department and posts are put-up on social media for general awareness. In case of a planned shutdown / maintenance activity, letters are sent out to individual societies / buildings informing the customers in advance about the activity, to enable them to take the required precautions / steps.

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)

Display of product information on the product is not applicable to the Company. However, MGL does communicate about the product by displaying information at various customer touch points such as customer walk-in centers, CNG Retail Outlets, customer/ Stakeholders meets, etc. MGL conducts customer satisfaction survey in its geographical areas for DPNG and CNG segments periodically.