



गेल (इंडिया) लिमिटेड

(भारत सरकार का उपक्रम – महारत्न कंपनी)

GAIL (India) Limited

(A Government of India Undertaking - A Maharatna Company)

गेल भवन,
16 भीकाएजी कामा प्लेस
नई दिल्ली-110066, भारत
GAIL BHAWAN,
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ND/GAIL/SECTT/2023

01.08.2024

1. Listing Compliance
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor,
Plot No. C/1, G Block,
Bandra-Kurla Complex, Bandra (East)
Mumbai – 400051
Scrip Code: GAIL-EQ

2. Listing Compliance
BSE Limited
Floor 1, Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai – 400001
Scrip Code: 532155

Sub.: Business Responsibility and Sustainability Report for FY 2023-24

Dear Sir/Madam,

This is in continuation to GAIL's letter of even number dated 01.08.2024, wherein Notice of 40th AGM along with Annual Report 2023-24 (including Business Responsibility and Sustainability Report) was submitted and also hosted at the Company's website (www.gailonline.com).

In compliance with the SEBI (LODR) Regulations, 2015, the Company is again submitting Business Responsibility and Sustainability Report for the FY 2023-24.

The above is for your information and records please.

Thanking you.
Yours faithfully

(Mahesh Kumar Agarwal)
Company Secretary

Encl.: As above

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT



GAIL's Galiyana E&P Field in Gujarat

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR) FY 2023-24

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

| | | |
|-----|---|---|
| 1. | Corporate Identity Number (CIN) of the Listed Entity: | L4020DL1984GOI018976 |
| 2. | Name of the Listed Entity: | GAIL (India) Limited |
| 3. | Year of incorporation: | 16/08/1984 |
| 4. | Registered office address: | 16 Bhikaiji Cama Place, R K Puram, New Delhi - 110066 |
| 5. | Corporate address: | 16 Bhikaiji Cama Place, R K Puram, New Delhi - 110066 |
| 6. | E-mail: | shareholders@gail.co.in |
| 7. | Telephone: | +91 1126182955 |
| 8. | Website: | https://gailonline.com |
| 9. | Financial year for which reporting is being done: | 2023-24 |
| 10. | Name of the Stock Exchange(s) where shares are listed: | Equity shares listed at NSE and BSE. GDRs listed at LSE |
| 11. | Paid-up Capital: | ₹ 6575.10 crore |
| 12. | Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report: | |
| | Name | Parivesh Chugh |
| | Designation | ED (SD & Renewables) |
| | Telephone Number | 0120-2446400 |
| | Email id: | sustainability@gail.co.in |
| 13. | Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together) | Standalone |
| 14. | Name of assurance provider | SR Asia, Ghaziabad, Uttar Pradesh |
| 15. | Type of assurance obtained | Type II High Assurance / Reasonable Assurance |

II. Products/services

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

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

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

| S. No. | Product/Service | NIC Code | % of total Turnover contributed |
|--------|---|----------|---------------------------------|
| 1 | Solid, liquid, and gaseous fuels and related products- Crude petroleum and Natural Gas (NG Trading) | 99611912 | 82 |



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

III. Operations

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

| Location | Number of plants | Number of offices | Total |
|----------------------|---|---|-----------|
| National | 23 05 Gas Processing Plants, 01 Petrochemical Plant, 08 Natural Gas Compressor Stations 09 LPG Pumping/ Dispatch Terminal | 49 01 Head Quarter 13 Pipeline Regional Offices 13 Zonal Marketing Offices 02 Training Institutes 20 Subsidiaries/JVs/Associates offices | 72 |
| International | 0 | 07 Subsidiaries/JVs/Associates offices | 07 |

19. Markets served by the entity:

a. Number of locations

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

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

The total contribution of exports as a percentage of the total turnover is **0.04%**.

c. A brief on types of customers:

GAIL has 4 business segments which are given below:

- Natural Gas Marketing:** The major customers of our Natural Gas are:
Fertilizer Sector: **40%** of the gas sold
City Gas Distribution sector: **25%** of the gas sold
Power Sector: **11%** of the gas sold
Others: **16%** of gas is sold to industries like Refinery, Steel, Sponge Iron, Petrochemical etc.
Overseas: **8%** of natural gas is exported overseas.
- Natural Gas Transmission:** Natural Gas Pipeline transports Natural Gas to Power, Fertilizer, City Gas Distribution (CGD) companies and other industries in the country.
- Petrochemical:** GAIL caters to requirement of customers for various applications such as Blow Moulding, Injection Moulding, Raffia & Monofilament, Film, Pipe, Roto Moulding etc. by supplying required grades of High-density polyethylene (HDPE) & Linear low-density polyethylene (LLDPE).
- Liquid Hydrocarbon:** In Liquid Hydrocarbon segment, our major customers are in Industrial and Commercial sector.

IV. **Employees**

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

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

| S. No. | Particulars | Total(A) | Male | | Female | |
|------------------|--------------------------|--------------|--------------|--------------|------------|-------------|
| | | | No. (B) | % (B / A) | No. (C) | % (C / A) |
| EMPLOYEES | | | | | | |
| 1. | Permanent (D) | 4191 | 3889 | 93 | 302 | 07 |
| 2. | Other than Permanent (E) | 0 | 0 | 0 | 0 | 00 |
| 3. | Total Employees *(D+E) | 4191 | 3889 | 93 | 302 | 07 |
| WORKERS | | | | | | |
| 4. | Permanent (F) | 847 | 805 | 95 | 42 | 05 |
| 5. | Other than Permanent (G) | 13993 | 13541 | 96.77 | 452 | 3.23 |
| 6. | Total workers (F + G) | 14840 | 14346 | 96.67 | 494 | 3.33 |

*Including Board Members (Full-time), CVO and Permanent Employee: 5038

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

| S. No. | Particulars | Total(A) | Male | | Female | |
|------------------------------------|--------------------------|-----------|-----------|--------------|-----------|-------------|
| | | | No. (B) | % (B / A) | No. (C) | % (C / A) |
| DIFFERENTLY ABLED EMPLOYEES | | | | | | |
| 1. | Permanent (D) | 72 | 64 | 88.9 | 08 | 11.1 |
| 2. | Other than Permanent (E) | 0 | 0 | 0 | 0 | 0 |
| 3. | Total Employees (D + E) | 72 | 64 | 88.9 | 08 | 11.1 |
| DIFFERENTLY ABLED WORKERS | | | | | | |
| 4. | Permanent (F) | 34 | 29 | 85.3 | 05 | 14.7 |
| 5. | Other than Permanent (G) | 30 | 29 | 96.67 | 01 | 3.33 |
| 6. | Total workers (F + G) | 64 | 58 | 90.63 | 06 | 9.37 |

21. **Participation/Inclusion/Representation of women**

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

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

| Category | FY 2023-24 (Turnover rate in current FY) | | | FY 2022-23 (Turnover rate in previous FY) | | | FY 2021-22 (Turnover rate in the year prior to previous FY) | | |
|---------------------|---|--------|-------------|--|--------|-------------|--|--------|-------------|
| | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| Permanent Employees | 3.84 | 3.79 | 3.83 | 4.29 | 5.39 | 4.37 | 4.82 | 3.73 | 4.75 |
| Permanent Workers | 2.38 | 0 | 2.28 | 2.61 | 0 | 2.55 | 2.16 | 2.74 | 2.19 |

The turnover rate has been calculated as per the [Guidance Note for Business Responsibility & Sustainability Reporting Format \(https://www.sebi.gov.in/sebi_data/commndocs/may-2021/Business_responsibility_and_sustainability_reporting_by_listed_entitiesAnnexure2_p.PDF\)](https://www.sebi.gov.in/sebi_data/commndocs/may-2021/Business_responsibility_and_sustainability_reporting_by_listed_entitiesAnnexure2_p.PDF)



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

23. (a) Names of holding / subsidiary / associate companies / joint ventures

| S. No. | Name of the holding / subsidiary / Associate companies/ joint ventures (A) | Indicate whether holding/ Subsidiary/ Associate/ Joint Venture | % of shares held by listed entity | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|--------|--|--|-----------------------------------|--|
| 1. | GAIL Gas limited | Subsidiary | 100.00 | Yes |
| 2. | Tripura Natural Gas Company Limited | Subsidiary | 48.98 | Yes |
| 3. | Konkan LNG Limited | Subsidiary | 93.50 | Yes |
| 4. | GAIL Global (USA) Inc. | Subsidiary | 100.00 | No |
| 5. | GAIL Global (Singapore)- Pte Ltd. | Subsidiary | 100.00 | No |
| 6. | Bengal Gas Company Limited | Subsidiary | 89.88 | No |
| 7. | Aavantika Gas Limited | Joint Venture | 49.99 | Yes |
| 8. | Bhagyanagar Gas Limited | Joint Venture | 48.73 | No |
| 9. | Central UP Gas Limited | Joint Venture | 25.00 | Yes |
| 10. | Green Gas Limited | Joint Venture | 49.98 | No |
| 11. | Indraprastha Gas Limited | Associate | 22.50 | Yes |
| 12. | Indradhanush Gas Grid Limited | Joint Venture | 20.00 | No |
| 13. | LLC Bharat Energy Office | Associate | 20.00 | No |
| 14. | LNG Japonica Shipping Corporation Limited | Associate | 26.00 | No |
| 15. | Mahanagar Gas Limited | Associate | 32.50 | Yes |
| 16. | Maharashtra Natural Gas Limited | Joint Venture | 22.50 | Yes |
| 17. | ONGC Petro Additions Limited (OPaL) | Associate | 49.21 | Yes |
| 18. | ONGC Tripura Power Company (OTPC) | Associate | 26.00 | Yes |
| 19. | Talcher Fertilizers Limited | Joint Venture | 33.33 | No |
| 20. | Vadodara Gas Limited (VGL) | Joint Venture | 32.93 | No |
| 21. | Petronet LNG Limited | Associate | 12.50 | Yes |
| 22. | Fayum Gas Company | Associate | 19.00 | No |
| 23. | China Gas Holding Limited | Associate | 2.76 | No |
| 24. | TAPI Pipeline Company | Joint Venture | 5.00 | No |
| 25. | Ramagundam Fertilizers and Chemicals Limited | Associate | 14.30 | No |
| 26. | Brahmaputra Cracker and Polymer Limited (BCPL) | Associate | 70.00 | Yes |
| 27. | GAIL Mangalore Petrochemicals Limited | Subsidiary | 100.00 | No |

24.

VI. CSR Details

| | | |
|-------|---|-----------------------|
| (i) | Whether CSR is applicable as per section 135 of the Companies Act, 2013 | Yes |
| (ii) | Turnover (in ₹) | 1,30,284 crore |
| (iii) | Net worth* (in ₹) | 56,131 crore |

*as per the Companies Act

VII. Transparency and Disclosures Compliances

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

| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/ No) (If yes, then provide web-link for grievance redress policy) | FY 2023-2024 Current Financial Year | | | FY 2022-2023 Previous Financial Year | | |
|---|--|--|--|---------|--|--|---------|
| | | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks |
| Communities | Yes Weblink: https://pgportal.gov.in/Home/LodgeGrievance | 194 | 0 | | 261 | 0 | |
| Investors (other than shareholders) | Yes https://www.gailonline.com/IZQuarterlyCompliances.html | 886 | 05 | | 1209 | 0 | |
| Shareholders | | | | | | | |
| Employees and workers | Yes Weblink: https://pgportal.gov.in/Home/LodgeGrievance Further GAIL's grievance portal is available to employees through GAIL Intranet. | 40 | 03 | | 38 | 0 | |
| Customers | Yes Weblink:- https://www.gailonline.com/onlineComplants.html https://pgportal.gov.in/Home/LodgeGrievance | 35 | 0 | | 74 | 0 | |
| Value Chain Partners | Yes Weblink:- https://www.gailonline.com/onlineComplants.html https://pgportal.gov.in/Home/LodgeGrievance | 09 | 0 | | 07 | 0 | |
| Other (please specify) | Yes Weblink: - https://pgportal.gov.in/Home/LodgeGrievance https://www.gailonline.com/pdf/others/PolicyforPrevention-ProhibitionAndRedressalOfSexualHarassmentOfWomenAtWorkplace25042023.pdf | 13 | 0 | | 34 | 0 | |



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

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

| S. No. | Material issue Identified | Indicate whether Risk or Opportunity (R/O) | Rationale for identifying the risk /opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|--------|--|--|--|---|--|
| 1 | Adverse impacts of Climate Change | Risk | Potential risks like operating the plants in extreme weather conditions i.e, extreme heat, cold waves, cyclones, excessive rains and floods which can cause damage. | Enhancing capacity for water storage and evacuation at plants, designing process plants to withstand extreme weather conditions are few of the key measures which shall help to tackle climate change related risks. Further, training and awareness for adapting to these extreme climate events has been organised. | Negative |
| 2 | Decarbonisation and Net-Zero (GHG Emissions) | Risk | Due to adverse effects of Global warming as a result of increase in GHG emissions, countries and corporates have taken Net Zero Targets towards reduction in GHG emissions. This shall create additional financial burden for adopting clean technologies and transition to green energy. | GHG emissions mitigation shall be achieved through various decarbonisation levers such as Electrification of existing Natural Gas based equipment, Renewable Energy projects, CO2 Valorisation, Compressed Biogas (CBG), Green Hydrogen, Energy Efficiency projects and Afforestation etc. It is envisaged that various financial schemes shall be tapped for implementing Net Zero Projects | Negative |
| 3 | Access and affordable clean energy for all | Opportunity | Natural Gas is a relatively clean fuel. As GAIL is in the business of Natural Gas Marketing & Transmission hence it provides GAIL an opportunity to increase its business by providing access of relatively clean and affordable fuel to more customers | | Positive |
| 4 | Resource Optimization (Management of Energy, Water, Materials and Emission Management) | Opportunity | At GAIL, we always strive for optimum utilization of resources like water, energy & materials. We are actively exploring Electrification of existing natural gas based equipment, increasing our Renewable Energy generation, improving process efficiency etc. GAIL has also implemented Energy Management System (ISO 50001) and carries out periodic Energy Audit. GAIL is also setting up a Zero Liquid Discharge Plant at Petrochemical Complex, Pata | | Positive |

| S. No. | Material issue Identified | Indicate whether Risk or Opportunity (R/O) | Rationale for identifying the risk / opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|--------|--|--|---|---|--|
| 5 | Health and Safety | Risk | <p>GAIL's pipeline network and process plants are spread across the country. GAIL is committed to uphold best practices for Health and Safety across all business activities and operations.</p> <p>Due to handling of large amount of Hydrocarbons, Health & Safety of our assets, employees, stakeholders are a concern for us.</p> | GAIL has a robust 'Health, Safety and Environment Management System' & follows all applicable guidelines of various agencies like OISD, PNGRB, National Safety Council, PESO etc. We make continuous efforts to avoid any health and safety related incident by following SOPs, use of PPEs and adhering to various safety guidelines. | Negative |
| 6 | Human Capital Management | Opportunity | GAIL recognizes the importance of having a strong human capital, which helps to maintain consistent business growth. GAIL takes various initiatives to provide conducive work environment and growth opportunities to employees. | | Positive |
| 7 | Community Development (rights of Indigenous people, land, and resource rights) | Opportunity | GAIL regularly interacts with the local communities to identify their most pressing needs, and understand the lives of the less privileged. GAIL takes various projects for uplifting of the communities through CSR fund. | | Positive |
| 8 | Business Ethics, Integrity, and Compliance (Including anti-corruption, anti-competitive behaviour, tax transparency and strategy), ESG in governance and transparency in reporting (Board oversight, management role, leadership & policy advocacy, payments to government | Risk | Ethical business conduct is paramount for GAIL to achieve sustainable growth. | <p>GAIL fosters a culture of ethics and trust.</p> <p>GAIL has the following Rules / Orders / Policies to ensure discipline/ proper conduct:</p> <p>Code of Conduct for Board Members and Senior Management Personnel</p> <p>https://gailonline.com/pdf/InvestorsZone/CodeofConductason09042019.pdf</p> <p>For executives: GAIL Employees' (CDA) Rules 1986</p> <p>For non-executives: Standing Orders of GAIL</p> | Negative |

| S. No. | Material issue Identified | Indicate whether Risk or Opportunity (R/O) | Rationale for identifying the risk / opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|--------|---|--|---|--|--|
| 9 | Economic Performance, Business Growth and Profitability (energy security, business model resilience, market presence) | Opportunity | <p>India has planned to increase Natural Gas share in Energy Mix from 6.7% to 15% by 2030. GAIL is the leading gas marketing company in India with approximately 16,243 km of NG pipelines and sells ~48% of Natural Gas sold in the country. GAIL is continuously expanding its Pipeline and CGD network to cater to the increased demand of Natural gas.</p> <p>The per capita Petrochemical consumption is also on the rise and GAIL is expanding its Petrochemical capacity to cater to this increased demand.</p> <p>Hence suitable opportunity for growth and profitability are available in the existing businesses. In addition, GAIL is foraying into new business areas to further increase the growth.</p> | | Positive |

10 MW Green Hydrogen Plant in GAIL, Vijaiapur



SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

P1 Business should conduct and govern themselves with Ethics, Transparency and Accountability

P2 Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle

P3 Businesses should promote the wellbeing of all employees

P4 Businesses should respect the interests of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalized

P5 Businesses should respect and promote human rights

P6 Business should respect, protect, and make efforts to restore the environment

P7 Businesses, when engaged in influencing public and regulatory policy, should do so in a responsible manner

P8 Businesses should support inclusive growth and equitable development

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

| Disclosure Questions | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|--|--|-------------|----------------|--------------------|----------------------|--------|--------------|----------------|-------------------------|
| Policy and management processes (Y= Yes) | | | | | | | | | |
| 1. a. Whether GAIL's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No) | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| b. Has the policy been approved by the Board? (Yes/No) | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| c. Web Link of the Policies, if available | Ref A, B, C, G, H, I, J, M, R, S, T, U | Ref D, M, O | Ref D, F, I, O | Ref C, D, F, I, K, | Ref A, F, I, J, K, L | Ref D, | Ref A, C, D, | Ref D, E, H, I | Ref D, M, N, P, Q, T, U |
| <p>All policies relevant to external stakeholders are hosted on GAIL Website: http://www.gailonline.com on following address.</p> <p>A. Code of Conduct</p> <p>1. Board Members and Senior Management Personnel https://gailonline.com/pdf/InvestorsZone/CodeofConductason09042019.pdf</p> <p>2. Code of Fair Disclosure and Conduct- Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information https://gailonline.com/pdf/InvestorsZone/GAIL-Principles-of-Fair-Disclosures.pdf</p> <p>3. Code of Conduct to regulate, monitor and report trading by insiders - insider trading code https://gailonline.com/pdf/InvestorsZone/GAIL-Insider%20Trading%20Code%202018-10.04.2019.pdf</p> <p>B. Fraud Prevention Policy https://www.gailonline.com/pdf/others/FraudPreventionPolicyRev01withSOPonFPPRev00.pdf</p> <p>C. MoU between GAIL (India) Ltd and Transparency International India (TII) https://gailonline.com/pdf/others/MOU-With-TII-23rd.July.2007.pdf</p> <p>D. Sustainability Policy https://www.gailonline.com/pdf/Sustainability/Sustainability%20Policy10-02-2020.pdf</p> <p>E. CSR Policy https://gailonline.com/CSR_Ploicy.html</p> | | | | | | | | | |



| Disclosure Questions | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|--|---|-----|-----|-----|-----|-----|-----|-----|-----|
| | <p>F. Policy For Prevention, Prohibition and Redressal OF Sexual Harassment Of Women At Workplace https://www.gailonline.com/pdf/others/PolicyforPreventionProhibitionAndRedressalOfSexualHarassmentOfWomenAtWorkplace25042023.pdf</p> <p>G. Material Subsidiary Policy https://gailonline.com/pdf/InvestorsZone/GAILMaterialSubsidiarypolicyFinal2021.pdf</p> <p>Related Party Transaction Policy https://gailonline.com/pdf/InvestorsZone/GAILRelatedPartyTransactionPolicyMarch2022.pdf</p> <p>GAIL Policy for determination of Materiality and Disclosure https://gailonline.com/pdf/InvestorsZone/GAILPolicyforDeterminationofMaterialityandDisclosure06102022.pdf</p> <p>H. Dividend Distribution Policy https://gailonline.com/pdf/InvestorsZone/GAIL%20Dividend%20Distribution%20Policy.pdf</p> <p>I. Policy on Diversity of Board of Directors https://gailonline.com/pdf/InvestorsZone/Policy%20on%20Diversity%20of%20Board.pdf</p> <p>J. Whistle Blower Policy https://www.gailonline.com/pdf/others/Circular_Whistle%20Blower%20Policy_12.02.2019-english.pdf</p> <p>K. Equal Opportunity Policy https://www.gailonline.com/pdf/others/EqualOpportunityPolicyEnglish14022024.pdf</p> <p>L. Public Interest Disclosure & Protection of Informers https://www.gailonline.com/pdf/others/PIDPI.pdf</p> <p>M. Quality Policy https://www.gailonline.com/pdf/others/GAILQualityPolicyinEnglish.pdf</p> <p>N. Information Security Policy https://www.gailonline.com/pdf/others/Information-Security-Policy-Statement-12-feb-21.pdf</p> <p>O. Health, Safety and Environment Policy https://www.gailonline.com/pdf/others/CorporateHSEPolicyUpdated.pdf</p> <p>P. Document Preservation Policy https://www.gailonline.com/pdf/others/Document%20Preservation%20Policy.pdf</p> <p>Q. Conciliation Rule https://www.gailonline.com/pdf/others/GAIL_(INDIA)_LIMITED_CONCILIATION_RULES_2010.pdf</p> <p>R. Nominated Nodal Officer(s) For Fraud Prevention Policy https://www.gailonline.com/pdf/others/NominatationofNodalOfficersforFraudPrevention-Policy04052023.pdf</p> <p>S. Hyper linking Policy https://www.gailonline.com/HighperlinkingPolicy.html</p> <p>T. Copyright Policy https://www.gailonline.com/HighperlinkingPolicy.html</p> <p>U. RTI https://www.gailonline.com/RTI.html</p> | | | | | | | | |
| 2. Whether the entity has translated the policy into procedures. (Yes/No) | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 3. Do the enlisted policies extend to company value chain partners? (Yes/No) | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |

| Disclosure Questions | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|--|---|----------|-----------|---|--|---------------------------------------|-------------------------------|----------------------------------|---------------------------------|
| 4. Name of the national and international codes/ certifications / labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by GAIL and mapped to each principle. | Provisions of SEBI (Listing Obligations and Disclosure Requirements, 2015 | ISO 9001 | ISO 45001 | Schedule II Part D (3) of the SEBI Regulations, 2015 | Schedule II Part D (3) of the SEBI Regulations, 2015, Sec. 2(78) of Companies Act 2013 etc. | ISO 14001, ISO 50001, Green-CO Rating | SDGs and National Commitments | Section 135 of the Companies Act | ISO 9001, ISO 27001: 2013, SDGs |
| 5. Specific commitments, goals and targets set by the entity with defined timelines, if any. * | Ref A | Ref B | Ref C | Ref D | Ref E | Ref F | Ref G | Ref D, H, I, | Ref J |
| | <p>*GAIL is a Public Sector Enterprise (PSE) under the administrative control of the Ministry of Petroleum & Natural Gas (MoP&NG). The power to appoint/ nominate Director(s) resides with the Government of India. The necessary shareholder's approval is also sought for appointment of Directors as per the statutory provisions. GAIL signs MoU with MoP&NG annually on fixing targets for the year. These targets are related to economic parameters like Gas Marketing, Gas Transmission, Revenue from Operations, Return to Shareholders, Capex, EBITDA, Asset Turnover Ratio, Number of CNG stations / PNG connections added etc., as well as expenditure on R&D / Innovation Initiatives, Procurement from GeM Portal. The MoU also includes targets related to various other compliance parameters.</p> <p>A. GAIL is committed to comply with the provisions of the Companies Act, 2013 and SEBI Listing Obligations and Disclosure Requirements (LODR) Regulations, 2015 on Corporate Governance such as: (i) Composition of Board of Directors (ii) Board Committees (Audit Committee, CSR Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee etc.) (iii) Holding Board Meetings (iv) Disclosure and Transparency</p> <p>B. Target expenditure on R&D / Innovation initiatives was ₹ 251.9 crore for FY 2023-24</p> <p>C. The Company has celebrated National Safety Week, observed Fire Services Week, World Environment Day and conducted several seminars, programs, workshops, Onsite and Offsite mock drills to increase awareness and preparedness.</p> <p>D. Procurement from Micro Small and Medium Enterprises (25% of Procurement of Goods and Services through MSEs (including 4% from SC/ST MSEs and 3% from Women MSEs).</p> <p>E. GAIL is committed to zero non-compliance to Labour Laws.</p> <p>F. Target to develop up to 1.7 GW Renewable Energy capacity by 2030</p> <p>G. GAIL participates in official public consultations related to its business.</p> <p>H. DPE Guidelines on: (i) Accessible India Campaign (Sugamya Bharat Abhiyan) (ii) Implementation of the Apprenticeship Act, 1961 (iii) CSR expenditure by CPSEs</p> <p>I. 25% of Total Procurement from Government e Market Place (GeM) portal</p> <p>J. GAIL's Net-zero target: 100 % reduction in Scope 1 and Scope 2 emissions by 2035 and 35 % reduction in Scope 3 emissions by 2040</p> | | | | | | | | |
| 6. Performance of the entity against the specific commitment, goals and targets along-with reasons in case the same are not met. | Ref A | Ref B | Ref C | Ref D | Ref E | Ref F | Ref G | Ref D, H, I, | Ref J |
| | <p>A. The Company is complying with SEBI LODR Regulations, 2015 including Regulation 17(1), 17(2A), 18(1), 19(1)/(2), 20 and 21 which is mainly related to Constitution of Board and other statutory committees viz. Audit Committee, Stakeholders Relationship Committee, Nomination and Remuneration Committee and Risk Management Committee etc.</p> | | | | | | | | |



| Disclosure Questions | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|----------------------|---|-----|-----|-----|-----|-----|-----|-----|-----|
| | <p>GAIL's strategy has been devised considering various assumptions for future Business scenarios. Regulatory, Market and Price risk are inherent in the Oil & Gas industry globally as well at National level due to geo-political and environmental issues. To understand the risks due to such unpredictable scenarios, GAIL conducts regular Strategy revisit exercises. This helps to keep the Strategy up to date while ensuring the mitigation of risks on Strategy implementation. Risks are also reviewed by the Risk Management Committee (RMC), a board level sub-committee of the Board.</p> <p>Non-Compliance of Regulation 17(1)(b) of the Securities and Exchange Board of India LODR Regulations, 2015 and Clause 3.1.1 and 3.1.4 of DPE Guidelines: The Company did not have requisite number of Independent Directors during the period 16.05.2023 to 31.03.2024. NSE and BSE had imposed an aggregate fine of ₹ 27,14,000/- for non-compliance. Moreover, NSE and BSE had imposed an aggregate fine of ₹ 11,800/- on account of delay in submission of disclosures of Related party transactions by one day.</p> <p>GAIL being a PSE, the right to nominate/ appoint the Directors (including Independent Directors) vests with the Government of India (MoP&NG). GAIL is regularly taking up with MoP&NG on appointment of requisite number of Independent Directors. Hence the shortfall in number of Independent Directors was not due to any negligence by GAIL and therefore GAIL has requested NSE and BSE for waiver of fine. Further, due to technical issue in RPT XBRL utility, GAIL could not file disclosures of related party transactions on due date of 31st October, 2023 and could file the same on 1st November, 2023. Hence this delay was not due to any negligence/default by GAIL but due to technical issues faced on NEAPS portal. GAIL has taken-up the matter with NSE and BSE for waiver of fine.</p> | | | | | | | | |
| | B. The Company has incurred ₹ 250.20 crore in FY 2023-24 on R&D / Innovation initiatives | | | | | | | | |
| | C. In FY 2023-24, the value of total procurement made from MSEs is ₹ 1963 crore which is approx. 56.51% of total procurement. | | | | | | | | |
| | D. GAIL has not received any human rights complaints in FY 2023-24. | | | | | | | | |
| | E. GAIL aspires to achieve Net-Zero ambition of 100% reduction in Scope 1 and Scope 2 emissions by 2035 and 35% reduction in Scope 3 emissions by 2040. GAIL has renewable portfolio of ~135 MW including ~118 MW of Wind and ~17 MW of Solar energy. GAIL is further intensifying its efforts to enhance RE business by exploring to set up large RE projects in near future. GAIL's Board, has accorded in-principle approval for pre-project activities for setting up of 170 MW captive Wind project in Maharashtra and 100 MW captive Solar project in Uttar Pradesh. Further, feasibility studies have been completed for setting-up floating solar project of capacity 15 MW at GAIL Pata. As part of GoI initiative in "National Green Hydrogen Mission" for promotion of usage of Green Hydrogen, GAIL started India's maiden Hydrogen blended natural gas supply in the City Gas Distribution (CGD) network of M/s Aavantika Gas Limited in Indore (M.P). Further, GAIL has set-up a PEM Electrolyser based Green Hydrogen plant of 4.3 TPD at Vijapur (M.P) which has been commissioned in May 2024. GAIL Board has approved formation of JV with M/s Coal India Limited for a 'Coal to SNG' project at Bardhaman, West Bengal. | | | | | | | | |
| | F. GAIL actively participates in public policy consultations and provides feedback related to its business. It also complies and follows all regulations and policies applicable to its business. | | | | | | | | |
| | G. In FY 2023-24, GAIL has incurred CSR expenditure of ₹ 175.71 crore towards multiple CSR Projects. This constitutes 2.47% of the average Profit Before Tax of the preceding 03 years after setting off the excess expenditure of previous financial years. These CSR projects primarily fall under the seven focus areas of GAIL Hriday viz., Arogya, Harit, Kausal, Saksham, Sashakt, Ujjawal and Unnati. | | | | | | | | |
| | H. In FY 2023-24, GAIL's procurement through GeM portal was ₹ 2,704 crore. | | | | | | | | |
| | I. All the major operational locations of GAIL have been proactively taking up various initiatives such as setting-up Solar PV & Roof Top solar power plants, improving Energy Efficiency and carrying out tree plantation. In addition, GAIL is focusing on energy transition initiatives such as Electrification, Renewable Energy, Compressed Bio Gas, Bio-Ethanol, Green Hydrogen and CO2 valorization. | | | | | | | | |
| | J. GAIL Marketing Zonal Offices are accredited with ISO 9001:2013 Quality Management System. | | | | | | | | |

| Disclosure Questions | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|--|---|-----|-----|-----|-----|-----|-----|-----|-----|
| Governance, leadership and oversight | | | | | | | | | |
| 7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements (listed entity has flexibility regarding the placement of this disclosure) Please refer to the CMD message in GAIL Annual Report FY 2023-24 | | | | | | | | | |
| 8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies). | Sustainable Development Committee (SDC) of the Board | | | | | | | | |
| 9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details. | Yes, GAIL has a Sustainable Development Committee (SDC) of the Board to assess the Business Responsibility performance of the Company. The SDC met 02 times in FY 2023-24. The Role of SDC includes formulating and monitoring of Sustainable Development plan and its execution, approval of Sustainability Report, Sustainability Policy and to review HSE Performance & Emergency preparedness. Further, GAIL has other sub-committees of the Board such as HR Committee, CSR Committee etc. which cater to the other aspects of Sustainable Development. | | | | | | | | |

10. Details of Review of NGRBCs by the Company:

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

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

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

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

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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 programs on any of the principles during the financial year:

| Segment | Total number of training and awareness programs held | Topics / principles covered under the training and its impact | % age of persons in respective category covered by awareness programmes |
|-----------------------------------|--|---|---|
| Board of Directors | 35 number of training programs / seminars were held during the year. | Business Familiarization Programs, Capacity building for Directors/ KMPs including key regulatory changes in laws, CSR activities etc., | 100 |
| Key Managerial Personnel | | | 100 |
| Employees other than BoD and KMPs | GAIL has conducted numerous training and awareness programs for its employees, workers, and senior leadership throughout the year on various topics. GAIL has a Training Policy for imparting at least 1 training to its employees during the year. | Technical, Functional Safety, Managerial & Behavioural topics in line with the 09 NGRBC Principles. | 15.26 |
| Workers | | | 4.15 |

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

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

Monetary

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

Non-Monetary

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

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

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

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

GAIL follows guidelines and circulars of the Central Vigilance Commission (CVC) in dealing with issues related to bribery or corruption. As per the guidelines of CVC, GAIL has adopted provision of Integrity Pact (IP) in procurement through its Tenders. The IP provides an independent platform for monitoring compliance to established Procedures, Policies and Guidelines of the Government of India and CVC in tendering and resolution of complaints, if any. Presently, GAIL has a panel of three Independent External Monitors (IEMs), to monitor the implementation of IP conditions in all tenders. GAIL also has a Whistle Blower Policy applicable to its employees and Directors. This Policy provides a channel for employees to report genuine concerns about unethical behaviour or frauds and also safeguards a Whistle Blower from any victimization. Link for Whistle Blower Policy- https://gailonline.com/pdf/others/Circular_Whistle_Blower_Policy_12.02.2019-english.pdf

For prevention and reporting of Frauds or suspected frauds, GAIL has a Fraud Prevention Policy. This Policy applies to fraud or suspected fraud in connection with business transaction(s) with GAIL committed by Director(s), employee(s), trainees, apprentice, ex-employee(s) working as advisor(s), person(s) engaged on adhoc / temporary/ contract basis, vendor(s), supplier(s), contractor(s),customer(s), lender(s), consultant(s), service provider(s), any outside agency(ies) or their representative(s), employees of such agencies and/or any other parties.

Link of GAIL Fraud Prevention Policy - <https://www.gailonline.com/pdf/others/FraudPreventionPolicyRev01withSOPonFPPRev00.pdf>

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

During the year, action against 01 (One) Executive Director and 01(One) CGM was taken by CBI.

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

| | FY2023-24 (Current Financial Year) | | FY2022-23 (Previous Financial Year) | |
|--|------------------------------------|---------|-------------------------------------|---------|
| | Number | Remarks | Number | Remarks |
| Number of complaints received in relation to issues of Conflict of Interest of the Directors | 0 | 0 | 0 | 0 |
| Number of complaints received in relation to issues of Conflict of Interest of the KMPs | 0 | 0 | 0 | 0 |

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

GAIL’s Vigilance Department reviews the internal processes, carries out regular surprise checks, periodic inspections, undertakes detailed intensive inspections and examines CAG / Internal Audit paras for corruption, fraud or conflict of interest, if any. The lapses observed are analysed and systemic improvements are suggested to ensure non-occurrence of lapses. Efforts are made to bring in continuous system improvements to ensure greater transparency, automation of processes for reducing manual intervention. There has been renewed focus on sensitizing employees on various aspects of contract management for which customized and specialized trainings have been organized at various locations of GAIL.

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

| | FY 2023-24 (Current Financial Year) | FY 2022-23 (Previous Financial Year) |
|-------------------------------------|--|---|
| Number of days of accounts payables | 23 | 21 |

Floating CNG Station at Ravidas Ghat, Varanasi





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 (Current financial Year) | FY 2022-23 Previous Financial Year) |
|----------------------------|--|--|--|
| Concentration of purchases | Purchases from trading houses as % of total purchases | 47.22% | 14.76% |
| | Number of trading houses where purchases are made from | 03 | 03 |
| | Purchases from top 10 trading houses as % of total purchases from trading houses | 52.78% | 77.45% |
| Concentration of Sales | Sales to dealers/ distributors as % of total sales | 42% | 20% |
| | Number of dealers/ distributors to whom sales are made | 147 | 172 |
| | Sales to top 10 dealers/distributors as % of total sales to dealers/ distributors | 20% | 9% |
| Share of RPTs | Purchases (Purchases with related parties/total Purchases) | 44% | 44% |
| | Sales (Sales to related parties/ Total sales) | 20% | 24% |
| | Loans & advances (Loans & advances given to related parties/ Total loans & advances) | 80% | 76% |
| | Investments (Investments in related parties/ Total investments made) | 49% | 59% |

Leadership Indicators

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

| Total number of awareness programs held | Topics / principles covered under the training | % of value chain partners covered (by value of business done with such partners) under the awareness programmes |
|---|---|---|
| 16 | <p>Principle 1 - Business conduct in ethical, transparent, and accountable manner: GAIL's tender documents clearly lay down action and consequences in case of corrupt / Fraudulent/Collusive/Coercive Practices. Same is also highlighted during awareness programs conducted by GAIL.</p> <p>Principle 2 - Business should provide goods and services in a manner that is sustainable and safe: Vendors are encouraged to utilize green packaging for packing & forwarding of goods. Further, GAIL has various sustainable measures like strategic placement of receipt section at major plants for fuel saving, Green warehouses, utilization of Battery operated warehouse equipment etc.</p> <p>Principle 3 - Businesses should respect and promote the well-being of all employees, including those in their value chains: GAIL's tender documents clearly lay down compliances to be strictly adhered by contractors, including but not limited to, Minimum wages, Bonus, Leave, accidental insurance etc. Contractors are also counselled on their responsibilities as per labour laws and regulations.</p> <p>In FY 2023-24, a total of 16 Vendor Development Programs were conducted by GAIL across all work centres for creating awareness and associating with the vendors for mutual and sustainable growth. These included topics in line with Principles of BRSR. A few examples are :</p> <ul style="list-style-type: none"> • "Vendor development cum handholding session" with MSE including SC/ST/ Women entrepreneurs conducted on 07.03.2024, attended by 40 participants • "Vendor development cum handholding session" with MSE - vendors conducted on 02.11.2023, attended by 20 participants. <p>75 nos. of public awareness programs were conducted across Dabhol Bengaluru Pipeline (DBPL) covering 8652 participants (Villagers/Local Public across ROU).</p> | 100 |

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

Yes, GAIL fosters a culture of ethics and trust. Whenever any Director has a direct or indirect stake in an Agenda/matter, they refrain from participating in that discussion. Each Director gives the disclosure of his interest in any Company or body's corporate firm, or other association of individuals by giving a notice in writing; and the same is put up to the Board. The policy is governed by SEBI LODR Regulations, 2015 and the Companies Act, 2013. It also includes materiality policies and recommendations for handling transactions involving related parties. Link of GAIL Related Party Transaction Policy is mentioned below:

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

| | 2023-24 | 2022-23 | Details improvements of environmental & social impacts |
|---|---------------------------|------------------------|---|
| R&D (Revenue expenditure on Collaborative Research works) | (8.14) ₹ 20.36 crore | (7) ₹ 12.39 crore | Our collaborative R&D efforts are mainly focused on Pipeline Asset Monitoring and Integrity Management; Natural Gas Utilization / Compressed Biogas, Polymer, Catalyst development; CO2 Utilization and Waste Management, H2/Fuel cell/Battery etc. |
| Capex (Innovation activities) | (91.86) ₹ 229.84 crore | (93) ₹ 168.32 crore | Innovation and Developmental projects are being implemented at various GAIL sites through technology renewal and modernization works, which provide benefits of improved process/efficiency/safety and / or cost minimization. |
| Total | ₹ 250.20 crore | ₹ 180.71 crore | |

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

Yes

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

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

- In order to reduce the size / volume of a tender document and reduction in the use of paper, a standard document of General Conditions of Contract (GCC) is already available on GAIL's tender website, as a part of Digital initiative and ease of doing business. GCC is no longer being made part of tender documents.
- GAIL has introduced the Document Transmittal System for signing and countersigning of the bulky Contract documents in Projects. The Contract documents are signed by GAIL official via digital means without taking out the printout of the documents. This digitally signed Contract document is transmitted online to the contractor, who in-turn countersigns the document and sends it back to GAIL.
- Provision for Green Packaging has been incorporated in tenders of GAIL.
- Public Procurement Policy for MSE 2012
- Policy for Purchase Preference to Domestically Manufactured Electronic Products (DMEP)
- Policy to Provide Purchase Preference as per Public Procurement (Preference to Make in India), Order 2017
- Policy for Preference to Domestically Manufactured Iron and Steel Products (DMI&SP)
- Policy for Purchase Preference to Domestically Manufactured Telecom Products, works and services
- No ICB tender below ₹ 200 crore. In exceptional cases, ICB tenders to be floated only with the approval of the competent authority.
- Preference to MSE owned by SC/ST and women entrepreneurs is being given in line with Public Procurement Policy for MSE 2012.
- Adherence to DPIIT's Start-up Policy wherein registered Start-ups are exempted from mandatory requirement of meeting the Technical BEC.

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

GAIL has a well-defined Waste Management system that aims to minimize both hazardous and non-hazardous waste. Additionally, we follow 3-R strategy of Reducing, Reusing, Recycling, thereby accelerating progress towards our waste reduction goal. For exploring more ideas of waste reduction at source or through small changes in operation, we carry out Environment Audits through internal and external agencies (SPCB / 3rd party Audits), which also helps in mapping our waste management compliances as per the regulations. No adverse impact of business operations or product related to waste management was found, as per the Audit in the reporting year.



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

Yes. Extended Producer Responsibility (EPR) is applicable to GAIL under Plastic Waste Management Rules 2016. GAIL Pata is registered as a Brand Owner of Plastic Raw Material with the Central Pollution Control Board (CPCB), Importer of Plastic Packaging Material and Manufacturer with the Uttar Pradesh Pollution Control Board (UPPCB) under Plastic Waste Management Rules 2016. EPR is being fulfilled by procurement of EPR certificates as per annual EPR targets provided by CPCB / UPPCB applicable to GAIL, Pata as a brand owner, importer and manufacturer. As per Pollution Control Board (PCB) norms, Battery Waste is being recycled through authorized agencies. Also, the E-Waste is disposed as per laid down procedures to authorized E-waste agencies.

LEADERSHIP INDICATORS

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

| NIC Code | Name of Product/ Service | % of total Turnover contributed | Boundary for which the Life Cycle Perspective/ Assessment was conducted | Whether conducted by independent external agency (Yes/ No) | Results communicated in public domain (Yes/ No) If yes provide web-link |
|----------|--------------------------|---------------------------------|---|--|---|
| 33330 | Naphtha | 0.56 | Within Gate to Gate (system boundary) For Pata Plant* | Yes | No |
| 3411063 | Pentane | 0.50 | Within Gate to Gate (system boundary) For Pata Plant | Yes | No |
| 3411068 | Propane | 0.00 | Within Gate to Gate (system boundary) For Pata Plant | Yes | No |
| 3341004 | LPG | 9.55 | Within Gate to Gate (system boundary) For Pata Plant | Yes | No |
| 3342004 | Ethylene | 0.00 | Within Gate to Gate (system boundary) For Pata Plant | Yes | No |
| 3342008 | Propylene | 2.99 | Within Gate to Gate (system boundary) For Pata Plant | Yes | No |
| 3337000 | Mixed Fuel Oil | 1.69 | Within Gate to Gate (system boundary) For Pata Plant | Yes | No |

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

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

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

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

| Indicate Input Material | Recycled or Reuse Input material to total material | |
|-------------------------|--|------------|
| | FY 2023-24 | FY 2022-23 |
| Polyethylene (3411067) | ~1 | ~1 |

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

There is no product packaging in case of Natural Gas Transmission & Marketing and LHC Marketing. Regarding polymer packaging, GAIL is fulfilling its responsibility by procurement of EPR certificates as per targets provided by CPCB / UPPCB through EPR.

| | FY 2023-24 Current Financial Year | | | FY 2022-23 Previous Financial Year | | |
|--------------------------------|-----------------------------------|----------|-----------------|------------------------------------|----------|-----------------|
| | Reused | Recycled | Safely Disposed | Reused | Recycled | Safely Disposed |
| Plastics (including packaging) | 0 | 2972 | 0 | 0 | 2885 | 0 |
| E-waste | 0 | 0 | 0 | 0 | 0 | 0 |
| Hazardous waste | 0 | 0 | 0 | 0 | 0 | 0 |
| Other waste | 0 | 0 | 0 | 0 | 0 | 0 |

5. **Reclaimed products and their packaging materials (as percentage of products sold) for each product category. (Reclaimed products and their packaging materials Indicate product category as % of total products sold in respective category)**

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

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 | Percentage of employees covered by | | | | | | | | | | |
|---------------------------------------|------------------------------------|------------------|------------|--------------------|------------|--------------------|-----------|--------------------|-----------|---------------------|----------|
| | Total (A) | Health insurance | | Accident insurance | | Maternity benefits | | Paternity Benefits | | Day Care facilities | |
| | | Number (B) | % (B /A) | Number (C) | % (C /A) | Number (D) | % (D /A) | Number (E) | % (E /A) | Number (F) | % (F /A) |
| Permanent employees | | | | | | | | | | | |
| Male | 3,883 | 3,883 | 100 | 3,883 | 100 | N/A | N/A | 3,883 | 100 | 0 | 0 |
| Female | 302 | 302 | 100 | 302 | 100 | 302 | 100 | N/A | N/A | 0 | 0 |
| Total | 4,185 | 4,185 | 100 | 4,185 | 100 | 302 | 07 | 3,883 | 93 | 0 | 0 |
| Other than Permanent employees | | | | | | | | | | | |
| Male | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Female | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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

| Category | % of workers covered by | | | | | | | | | | |
|-------------------------------------|-------------------------|------------------|------------|--------------------|------------|--------------------|-------------|--------------------|--------------|---------------------|----------|
| | Total (A) | Health insurance | | Accident insurance | | Maternity benefits | | Paternity Benefits | | Day Care facilities | |
| | | Number (B) | % (B /A) | Number (C) | % (C /A) | Number (D) | % (D /A) | Number (E) | % (E /A) | Number (F) | % (F /A) |
| Permanent workers | | | | | | | | | | | |
| Male | 805 | 805 | 100 | 805 | 100 | N/A | N/A | 805 | 100 | Nil | 0 |
| Female | 42 | 42 | 100 | 42 | 100 | 42 | 100 | N/A | N/A | Nil | 0 |
| Total | 847 | 847 | 100 | 847 | 100 | 42 | 05 | 805 | 95 | 0 | 0 |
| Other than Permanent workers | | | | | | | | | | | |
| Male | 13541 | 13541 | 100 | 13541 | 100 | N/A | N/A | 13541 | 100 | Nil | 0 |
| Female | 452 | 452 | 100 | 452 | 100 | 452 | 100 | N/A | N/A | Nil | 0 |
| Total | 13993 | 13993 | 100 | 13993 | 100 | 452 | 3.23 | 13541 | 96.77 | 0 | 0 |

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

| | FY 2023-24 Current Financial Year | FY 2022-23 Previous Financial year |
|---|-----------------------------------|------------------------------------|
| Cost incurred on well-being measures as a % of total revenue of the company | 0.18 % | 0.11 % |

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

| Benefits | FY 2023-24 Current Financial Year | | | FY 2022-23 Previous Financial Year | | |
|----------|---|---|--|--|--|--|
| | No. of employees covered as a % of total employee | No. of workers covered as a % of total worker | Deducted and deposited with the authority (Y/N/N.A.) | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) |
| PF | 100 | 100 | Yes | 100 | 100 | Yes |
| Gratuity | 100 | 100 | Yes | 100 | 100 | Yes |
| ESI | 100 | 100 | Yes | 100 | 100 | Yes |
| Others | 0 | 0 | N/A | 0 | 0 | N/A |

3. **Accessibility of workplaces**

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

Yes, our offices are accessible to differently abled employees and workers via wheelchairs / lifts. Any modification in the building structure are made in accordance with the guidelines as per '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 details of the Policy can be accessed at:

<https://www.gailonline.com/pdf/others/EqualOpportunityPolicyEnglish14022024.pdf>

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

| Gender | Permanent employees (FY 2023-24) | | Permanent worker (FY 2023-24) | |
|--------|----------------------------------|----------------|-------------------------------|----------------|
| | Return to work rate | Retention rate | Return to work rate | Retention rate |
| Male | 96.9 | 95.9 | 91.6 | 100 |
| Female | 100 | 100 | 100 | 100 |
| Total | 98.45 | 97.95 | 95.8 | 100 |

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

| | Yes/No (If yes, then give details of the mechanism in brief) |
|--------------------------------|---|
| Permanent Workers | Yes, GAIL has multiple online grievances portal including Grievances Redressal System to address the grievances of employees. This portal works on 3-Tier system for quick resolution and monitoring. The HR in charge resolves the Complaint within 10 days period. Further, escalations can be raised to corporate HR in case of delay or unsatisfactory resolution or outcome. The whole process is designed to be completed within 15 days after escalation. Link of grievances portal: -: https://www.gailonline.com/onlineComplaints.html |
| Other than Permanent Workers | |
| Permanent Employees | |
| Other than Permanent Employees | |

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

At GAIL, employees have the right to raise any concerns, without any vindictive consequences. The Right to Freedom of Association and Collective Bargaining is being upheld by providing an option to employees to form or join labour unions or workers associations within the ambit of statutory provisions and Code of conduct. Presently, there are 02 associations operational in GAIL, i.e., GAIL Employees Association (GEA) and GAIL Karamchari Sangh (GKS).

| Category | FY 2023-24 (Current Financial Year) | | | FY 2022-23 (Previous Financial Year) | | |
|---------------------------|--|--|------------|--|--|------------|
| | Total employees / Workers in respective category (A) | No. of employees / Workers in respective category, who are part of association(s) or Union (B) | % (B / A) | Total employees / Workers in respective category (C) | No. of employees / Workers in respective category, who are part of association(s) or Union (D) | % (D/C) |
| Total Permanent Employees | 0 | 0 | 0 | 0 | 0 | 0 |
| Male | 0 | 0 | 0 | 0 | 0 | 0 |
| Female | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Permanent Workers | 847 | 847 | 100 | 823 | 823 | 100 |
| Male | 805 | 805 | 100 | 789 | 789 | 100 |
| Female | 42 | 42 | 100 | 34 | 34 | 100 |

8. Details of training given to employees and workers:

| Category | FY 2023-24 (Current Financial Year) | | | | | FY 2022-23 (Previous Financial Year) | | | | |
|------------------|-------------------------------------|-------------------------------|--------------|----------------------|--------------|--------------------------------------|-------------------------------|--------------|----------------------|--------------|
| | Total (A) | On Health and safety measures | | On Skill upgradation | | Total (D) | On Health and safety measures | | On Skill upgradation | |
| | | No. (B) | % (B / A) | No. (C) | % (C / A) | | No. (E) | % (E / D) | No. (F) | % (F / D) |
| Employees | | | | | | | | | | |
| Male | 3883 | 617 | 15.89 | 1708 | 43.98 | 3,718 | 708 | 19.04 | 1,327 | 35.70 |
| Female | 302 | 41 | 13.57 | 153 | 50.66 | 278 | 26 | 9.35 | 151 | 54.32 |
| Total | 4185 | 658 | 15.72 | 1861 | 44.46 | 3,996 | 734 | 18.37 | 1,478 | 36.98 |
| Workers | | | | | | | | | | |
| Male | 805 | 203 | 25.21 | 131 | 16.27 | 789 | 160 | 20.28 | 130 | 16.48 |
| Female | 42 | 06 | 14.28 | 07 | 16.66 | 34 | 0 | 0 | 07 | 20.59 |
| Total | 847 | 209 | 24.69 | 138 | 16.29 | 823 | 160 | 19.44 | 137 | 16.65 |

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

| Category | FY 2023-24 (Current Financial Year) | | | FY 2022-23 (Previous Financial Year) | | |
|------------------|-------------------------------------|-------------|------------|--------------------------------------|--------------|------------|
| | Total (A) | No. (B) | % (B / A) | Total (C) | No. (D) | % (D / C) |
| Employees | | | | | | |
| Male | 3883 | 3883 | 100 | 3,722 | 3,722 | 100 |
| Female | 302 | 302 | 100 | 278 | 278 | 100 |
| Total | 4185 | 4185 | 100 | 4,000 | 4,000 | 100 |
| Workers | | | | | | |
| Male | 805 | 805 | 100 | 789 | 789 | 100 |
| Female | 42 | 42 | 100 | 34 | 34 | 100 |
| Total | 847 | 847 | 100 | 823 | 823 | 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, the coverage such system?

Yes, HSE Management System of GAIL has been formulated in-line with OISD Standard on Safety Management System in Petroleum Industry. 18 nos. of elements have been identified to be part of Health, Safety and Environment Management System (HSEMS) which are applicable to all activities of GAIL.



The HSE document provides a set of requirements and guidelines against each element for implementation across GAIL installations. GAIL has also introduced SAP based HSE management system which has multiple functionalities such as Occupational Health and Safety etc.

Medical Department conducts Occupational Health check-up of all employees at various GAIL installations on a yearly basis. Further, the Corporate Occupational Health Committee meets on quarterly basis to monitor the Occupational Health Programs in GAIL. The effectiveness of Occupational Health System/Facilities are also evaluated through Occupational Health Audit undertaken by in-house multi-disciplinary teams.

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

GAIL has introduced SAP based HSE management system which has multiple functionalities such as Incident Management System (e.g. safety observation, reporting near miss and reporting incident), Risk Assessment, Job Safety Analysis, Management of Change and Safety Audit / activity monitoring. All of these are embedded with the various elements of Corporate HSE Policy. Employees can enter near-miss incidents, work related hazards into SAP based HSE portal.

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

Yes, GAIL has an Online System for reporting Safety Observation (Unsafe Act / Unsafe Condition) and Near-Miss, at various GAIL sites. The Online System allows the employees to report unsafe act / unsafe condition. Contract workers can also report such incidents through their GAIL Supervisor for necessary corrective actions. GAIL follows OISD, PNGRB guidelines etc., for taking corrective action to address safety-related incidents.

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

Yes

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

| Safety Incident/Number | Category | FY 2023-24 Current Financial Year | FY 2022-23 Previous Financial Year |
|---|-----------|-----------------------------------|------------------------------------|
| Lost Time Injury Frequency Rate (LTIFR) (per one million- person hours worked) | Employees | 0 | 0.18 |
| | Workers | 0.28 | 0 |
| Total recordable work-related injuries | Employees | 0 | 0 |
| | Workers | 05 | 0 |
| No. of fatalities | Employees | 0 | 0 |
| | Workers | 02 | 04 |
| High consequence work-related injury or ill-health (excluding fatalities) | Employees | 0 | 0 |
| | Workers | 03 | 03 |

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

GAIL has formulated its Corporate Health, Safety and Environment (HSE) Policy affirming the commitment of the Top Management on HSE. It endeavours to generate value through Sustainable Development by assigning importance to Occupational Health and Safety in its business areas in line with the VISION of promoting highest levels of safety, employee health and clean environment.

- Behaviour Based Safety (BBS) has been implemented at GAIL installations for developing a safety work culture, empowering and enabling all the employees including contract workers to report any unsafe condition/unsafe act to enhance work place safety.
- Use of Personal Protective Equipment (PPE) (such as Cotton Uniform, Safety Shoes and Helmet etc.) is compulsory at site. PPE Matrix is in place to guide the use of appropriate PPEs for the particular job. Job-specific PPEs are also made available to all and its use is strictly ensured.

In addition, GAIL has undertaken health and safety practices for its Employees and Contract Workers which are mentioned below:

Health & Safety practices for Employees: Health and Safety of employees is of paramount importance to GAIL and these attributes are embedded within our core organizational values. Health and Safety Practices for employees (including contract workers) are primarily driven by Health, Safety and Environment Management System, duly approved by Functional Director. In line with management commitment to strengthen the workplace safety, following safety practices are in place for Permanent Employees in accordance with HSE Management System of GAIL.

- 10th day of every month is observed as Monthly Safety Day at various Operations & maintenance (O&M) installations. On this day, the Officer-In-Charges (OICs) review the safety related aspects of their installations.
- Case studies on Worldwide Industrial Incidents (occurred in the past) are circulated on a monthly basis to all employees. Key Learnings from case studies are discussed during Safety Review meetings at O&M installations.

- Job Safety Analysis for all non-routine jobs are carried out to identify the hazards / risks associated with the job and their mitigation measures. Routine jobs are regulated through Standard Operating Procedures.
- Safety Committee Meetings comprising members from Management and Non-Management Employees are organized at O&M installations to discuss various safety and occupational health related aspects.
- Workplace Noise, Illumination and Environmental Air Quality is monitored to keep it under prescribed limits as recommended by applicable Rules and Regulations.
- Safety Audits of GAIL Installations have been carried out by Internal / External Team to ensure effective implementation of health and safety practices at work place in line with Codes / Standards and to identify further improvement areas.
- Internal Safety & Operational Trainings have been provided to regular employees, in accordance with Annual Training Calendar.

Health & Safety practices for Contract Workers: GAIL is committed to ensure adequate safety in all spheres of business areas, as per National & International Standards, during the Design, Construction, Operation and Maintenance of Plants, Pipelines and its facilities. GAIL encourages all contract workers to adopt safe working practices and behaviour to create positive HSE Culture within organization. GAIL complies with the provisions laid down under The Factory Act & Rules and Building & Other Construction Work Act' 1996 on Health & Safety. Some of the significant steps taken in this regard are summarized below:

- Trainings imparted to contract employees on various safety aspects including First Aid, Fire Fighting, Use of PPE, Workplace Hazards etc.
- Work Permit System is followed and Safety Talks are given to all workers before commencement of works.
- Health Assessment of workers for critical jobs like Work at Height and Vessel Entry are being ensured before deployment.
- Standard Operating Procedures (SOPs), Safety Information, Data sheets, MSDS etc. are displayed prominently.
- Non-sparking tools are used during maintenance activity inside plant premises.
- Workers are also encouraged to participate in events like Safety Week, Fire Service Day and also submit Safety Suggestions. This provides them a platform to inculcate Safety practices and helps towards continual improvement in HSE Management System.

Periodical monitoring of work place to assess the level of concentration of Hydrocarbon and toxic gases, Illumination, Noise, Environmental quality etc. are carried out and suitable mitigation measures are taken to bring it to acceptable level.

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

| | FY 2023-24 Current Financial Year | | | FY 2022-23 Previous Financial Year | | |
|--------------------|-----------------------------------|---------------------------------------|---------|------------------------------------|---------------------------------------|---------|
| | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Working Conditions | 0 | 0 | - | 04 | 0 | - |
| Health & Safety | 0 | 0 | - | 0 | 0 | - |

14. Assessments for the year:

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

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

- GAIL has established structured procedure to carry out Internal Technical and Safety Audit of O&M Facilities. Internal Audit (Proactive Safety Audit and Internal Audit) is being conducted at least once in a year by in-house team to identify the improvement areas w.r.t. PNGRB regulations, OISD Standards etc. During the reporting period, 25 Nos. of Internal Technical and Safety Audits covering Pipelines and Gas Processing Plants were carried out by Corporate Team. In addition to above, 02 Nos. of Electrical Safety Audit of O&M Installations were undertaken to ensure various compliances with regard to electrical safety.
- GAIL undertakes Safety Audits of O&M Installations to identify the gaps with respect to applicable Codes & Standards and identify the improvement areas, if any. Various Audits are carried out by Third Party Inspection Agencies (TPIA), in accordance with the applicable Central and State Regulations.
- Oil Industry Safety Directorate (OISD), a technical Directorate under MoP&NG, Government of India also conducts Safety Audits of Gas Processing Plants, Petrochemicals and NG/LPG Pipelines once in 3/4 years to check the conformity with various OISD Standards and Guidelines. During the reporting period, OISD has conducted 03 Nos. of External Safety Audits of GAIL Installations.
- Technical and Safety Audits of GAIL installations such as LPG Storages and Handling facilities, NG / LPG Pipelines and CGD Networks are being carried out by Third Party Inspection Agencies, duly approved by PNGRB, to ensure compliance with applicable PNGRB Regulations. During the reporting period, 18 Nos. of PNGRB T4S Audit were carried out by approved TPIAs for GAIL Installations.



- e) External Safety Audit (ESA) of major Installations is carried out once in a year, in line with Manufacture, Storage & Import of Hazardous Chemical Rules (MSIHC), 1989. During the reporting period, 25 Nos. of ESAs, other than OISD and PNGRB, have been carried out.
- f) Compliance Report on ESA are being submitted to OISD, PESO & PNGRB periodically.

Leadership Indicators

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

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

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

GAIL has robust mechanism to ensure that the statutory dues are properly deducted and deposited by our value chain partners.

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

| | Total no. of affected employees/ workers | | No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment | |
|-----------|--|------------------------------------|---|------------------------------------|
| | FY 2023-24 Current Financial Year | FY 2022-23 Previous Financial Year | FY 2023-24 Current Financial Year | FY 2022-23 Previous Financial Year |
| Employees | 0 | 0 | 0 | 0 |
| Workers | 02 | 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)

Career Endings such as Superannuation / Retirement of an employee brings about change in daily routine and mindset of an individual. In order to be prepared for the transition, GAIL conducts Workshops for its employees who are scheduled to superannuate / retire within next few months with the objective of promoting joyful living.

The Workshop covers four pillars of Joyful Living i.e. Personal effectiveness, Mindfulness & Emotional Effectiveness, Financial freedom, Health & Wellness (Nutrition & Physical Health)

This Workshop has been designed to offer information, ideas and advice on each of the above pillars covering a range of issues. The 03 day program consists of presentations from experts in the respective fields. It helps the participants to systematically plan their post-retirement life effectively.

The Workshop covers topics and objectives such as Open to Learn, RPM (Results, Purpose, Method) of Retire, Ideas that makes life interesting, Mind Map - the journey to Retire, Reduced stress and anxiety, Greater sense of clarity and productivity, Emotional Effectiveness, Daily Fitness Routine and Healthy habits, Healthy Plate at age of 50 or above, Home Remedies for common health issues like Blood Pressure, Sugar, Thyroid, Joint pain, Arthritis, Reality Check - Current Network, Corpus Management, Goal based allocation of Funds, the rules for effective utilization and prevention of unclaimed fund situation.

The workshop also covers Finance related modules in detail, including Benefits from GAIL after retirement (PRMS and superannuation benefits), National Pension Scheme, presentations by different Annuity providers, Session on investment and finance.

5. Details on assessment of value chain partners:

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

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

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

There were no significant risks/concerns arising from assessments of health and safety practices and working conditions of value chain partners.

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.

Stakeholder Engagement is a critical aspect of GAIL's business. GAIL takes responsibility to identify and meet the stakeholders' expectations to create long-term value for all stakeholders. The engagement with the stakeholders and understanding their concerns and interests is done through Materiality Assessment process.

The stakeholder engagement is a multi-stage process of identifying & prioritizing the stakeholders, identifying the means & modes of the engagement and managing the stakeholder expectations. A list of individuals and groups whose interests are affected or could be affected by GAIL's activities has been created and classified into Internal and External stakeholder groups. The internal stakeholders comprise of all the Employees whereas the key external stakeholders comprise of the 12 numbers of stakeholder groups viz., Government & Other Regulators, Investors, Suppliers, Customers, Joint Ventures and Subsidiaries, Industry Associations, Community, Contractors/Implementing Agencies, Academic and Research Institutions, NGOs / Civil Society Organizations, the public at large and Media.

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

| Stakeholder Group | Whether identified as Vulnerable & Marginalized Group (Yes/No) | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other | Frequency of engagement (Annually/ Half yearly/ Quarterly / Others – please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement |
|---|--|---|--|--|
| Government and other regulators - External stakeholder | No | Email, Meetings, Telephonic conversation, Reviews, MoUs Quarterly Progress Report, Annual Report | Annual, Monthly and Need-based | <ul style="list-style-type: none"> Support Government missions to promote Sustainable Development Goals Support Government in transitioning to a clean gas-based economy Relationship building Performance appraisal through MoUs Submission of Progress reports Discussions on major investment plans |
| Financial Institutions - External stakeholder | No | <ul style="list-style-type: none"> Meetings with Investors Attending Investor Relations (IR) Conferences/ roadshows Conducting site visits for investment community Arranging Conference Calls for Investment Community Conducting Analyst Meets Publishing Public disclosures and quarterly financial results Conducting Press conferences Communication with Shareholders | Annual, Quarterly | <ul style="list-style-type: none"> Financial performance Share broad future strategies Get feedback and address concerns Seek approval from shareholders on major decisions |



| Stakeholder Group | Whether identified as Vulnerable & Marginalized Group (Yes/No) | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other | Frequency of engagement (Annually/ Half yearly/ Quarterly / Others – please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement |
|---|--|---|--|--|
| Employees-Internal Stakeholder | No | <ul style="list-style-type: none"> Satisfaction surveys Social Media Grievance Redressal Suggestion schemes CMD open house Various committees GAIL Day celebration Emails, Journals, Meetings with employee Associations and unions Townhall 'Samanvay' - Visit of Delhi-NCR HR Officials to sites | Annual, Quarterly, Monthly, Daily | <ul style="list-style-type: none"> Communication on GAIL's business goals, values and principles Action planning on major projects Implementation of best practices Facilitating learning and development Track key performance indicators and action plans Understand and address concerns Idea generation, sharing and learning |
| Supplier – External Stakeholder | Yes, some of the Company's Suppliers belong to the marginalized section of society | <ul style="list-style-type: none"> Supplier Meets Industry Conclave Access to the Internal Management level committee Vendor development program/Vendor coaching programs Awareness programs for SC/ST-owned MSEs, Women entrepreneurs etc. Pre-tender or pre-bid meeting for tenders, as per requirement Meets with micro and small enterprises Emails, Telephonic Conversation, Video Calls | Annual, Quarterly, Monthly, Daily | <ul style="list-style-type: none"> Communicate operational decisions Seek their performance data/information Understand and address their concerns Dispute resolution Review of Contracts |
| Customers-External stakeholder | No | <ul style="list-style-type: none"> Annual Customer Meet Zonal Customer Meet Customer Interactive Meet Customer Satisfaction Survey Exhibitions Seminars Symposiums Emails, Telephonic Conversation, Video Calls | Annual, Quarterly | <ul style="list-style-type: none"> To understand their satisfaction levels To address operational concerns To get feedback on new Product development |
| Joint Ventures and Subsidiaries of GAIL - External stakeholder | No | <ul style="list-style-type: none"> Need-based meetings Reports and Newsletters Emails, Telephonic Conversation, Video Calls | Need Based | <ul style="list-style-type: none"> Discussions on major investment plans Sharing of performance data Facilitate decision-making on major topics |

| 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 |
|--|--|---|--|---|
| Industry Associations- External stakeholder | No | <ul style="list-style-type: none"> • Seminars • Conferences • Industry Expo • Interviews • Reports and Newsletters • Emails, Telephonic Conversation, Video Calls | Need Based | <ul style="list-style-type: none"> • Share performance data on key projects • Participate in Conferences and Seminars • Engage in Public policy advocacy |
| Communities - External stakeholder | Yes | <ul style="list-style-type: none"> • Meetings and direct interaction • Community events • Need Assessment and Impact Analysis • CSR initiatives • Corporate communications Material • Telephonic Conversation | Need Based | <ul style="list-style-type: none"> • Engaging with communities for conducting Need Assessment and executing community Development Projects • Understanding and addressing their concerns on critical incidents • Community Grievances Redressal |
| Contractors/ Implementing Agencies - External stakeholder | Yes, some of the Company's Contractors belong to the marginalized section of society | <ul style="list-style-type: none"> • Need-based meetings • Meets • Website • Emails, Telephonic Conversation, Video Calls | Annual, Quarterly, Monthly, Daily | <ul style="list-style-type: none"> • Communicate operational decisions • To align their work with company policies • Seek their performance data/ information • Understand and address their concerns • Communicate company obligations such as Contract renewal, payments etc. • Dispute resolution • Review of Contracts |
| Academic and Research Institutions - External stakeholder | No | <ul style="list-style-type: none"> • Project meetings • Periodic reviews • Website • Social media • Press • Emails, Telephonic Conversation, Video Calls | Need Based | <ul style="list-style-type: none"> • Partner and participate in GAIL Research & Development activities |
| NGOs / Civil Society Organizations - External stakeholder | No | <ul style="list-style-type: none"> • Project meetings • Annual reviews • Emails, Telephonic Conversation, Video Calls | Need Based | <ul style="list-style-type: none"> • Executing community Development Projects • Understanding and addressing their concerns on critical incidents |



| 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 |
|---|--|---|--|---|
| Public at large & Media-External stakeholder | No | <ul style="list-style-type: none"> Social media campaigns/ posts etc. Community events CSR initiatives Corporate communications Material Press Emails | Annual, Quarterly, Monthly, Daily | <ul style="list-style-type: none"> Participate and support GAIL initiatives for public benefit Brand awareness and improved brand recall Understanding and addressing their concerns on critical incidents |

Leadership Indicators

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

Timely disclosure of relevant and reliable information on financial performance is at the core of good governance. Towards this end, major steps taken are as under:

- Quarterly / Annual Financial Results:** The quarterly unaudited financial results and audited yearly financial results of the Company are announced within stipulated period. The results are published in at least 02 leading newspapers (01 English and 01 vernacular). Moreover, these are also hosted on the website of the Company at <https://www.gailonline.com/IZFinancialResult.html>
- NEAPS (NSE Electronic Application Processing System), NSE Digital Exchange Portal and BSE Corporate Compliance & Listing Centre- NSE and BSE have developed web-based applications for corporates. Periodical Compliances like Financial Results, Shareholding pattern, Corporate governance reports, etc. are filed electronically on NEAPS, NSE Digital Exchange Portal and BSE Listing Centre.
- Press Release, Presentations etc.:** GAIL organizes Investors’ Meets to communicate with institutional investors and analysts, etc. Official news/press releases and presentations, transcripts of the Conference Calls made to investors/ analysts are also hosted on the Company’s website and also informed to Stock Exchanges.
- Website:** GAIL’s website www.gailonline.com contains dedicated section on ‘Investor Relations’ having updated relevant information for shareholders.
- Annual Report:** Annual Report containing inter-alia Standalone Audited Financial Statements, Audited Consolidated Financial Statements, Auditors’ Report, Directors’ Report, Management Discussion and Analysis, Corporate Governance Report is circulated to the members and others entitled thereto. Copies of Annual Report are also laid in Parliament. The same is also uploaded on the website of the Company which can be accessed at the following link- <https://gailonline.com/IZAnnualReports.html>
- Chairman’s Speech/Communique made during the meeting is hosted on GAIL’s website for information of shareholders.
- SCORES (SEBI Complaints Redressal System)** – SEBI processes investors’ complaints on a centralized web-based complaints redressal system i.e. SCORES. Through this system, a shareholder can lodge complaint(s) against a Company for grievance. Company/ RTA uploads the action taken on the complaint which can be viewed by the shareholder. The Company and shareholders can seek clarifications online through SEBI portal.
- Letters to Investors: Regular reminders are being sent to the Shareholders for claiming unpaid / unclaimed dividend / shares every year.
- Green Initiative - In terms of the Green initiative launched by the Ministry of Corporate Affairs, to provide documents to the members through electronic mode, GAIL has been sending various important communications / documents like Annual Report, Notice of AGM, NACH intimation etc. through e-mail to shareholders at their email ID registered with the DP/ R&TA.
- Designated email-ID: GAIL has a designated email-ID for investor servicing: shareholders@gail.co.in
- Annual Report is sent to all eligible shareholders through email only. Efforts have also been made to update/validate the registered email IDs of shareholders, through CDSL and NSDL, prior to sending emails to eligible shareholders.
- To comply with the provisions of the Income Tax Act, 1961 and to give fair chance to all eligible shareholders w.r.t. exemption from deduction of TDS on dividend, communication was sent to shareholders to give them an opportunity to submit necessary documents (Form 15 G, Form 15 H, Form 10 F, declaration-Resident shareholders, NRI, FPI, FII, AIF, etc.).

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

Yes, GAIL conducts the Materiality Assessment exercise to examine the issues that are important for sustained business operations via multi-stage process of identifying and prioritizing stakeholders, identifying the means & mode of the engagement i.e., materiality survey and one-on-one discussions. Towards this end, GAIL identifies important stakeholders who are involved in the materiality process and their perspectives are considered while assessing the key material concerns. This stakeholder feedback is used to determine the major ESG areas.

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

GAIL addresses the concerns of vulnerable / marginalized stakeholder groups through regular meetings. GAIL undertakes CSR projects by taking into account feedback of local communities including vulnerable/ marginalized stakeholder groups. Among many of our CSR programmes, few are mentioned below.

Under GAIL Arogya, healthcare facilities were extended to the underprivileged population by providing doorstep medical care services through operation of Mobile Medical Units. The various health initiatives undertaken by GAIL have helped to bridge gaps in existing health infrastructure.

Under GAIL Kaushal, skill training is provided in relation to hydrocarbon sector, plastic product manufacturing, vocational training to visually impaired etc. The majority of these trained beneficiaries have been gainfully employed in various sectors with each beneficiary contributing to the growth in respective household income annually. Under GAIL Saksham, Aids and assistance devices along with capacity building and skill development support were provided to Persons with Disabilities (PwDs).

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 Current Financial Year | | | FY 2022-23 Previous Financial Year | | |
|------------------------|-----------------------------------|--|--------------|------------------------------------|-------------------------------------|--------------|
| | Total (A) | No. of employees / workers covered (B) | % (B / A) | Total (C) | No. employees / workers covered (D) | % (D / C) |
| Employees | | | | | | |
| Permanent | 4191 | 465 | 11.09 | 3,996 | 418 | 10.46 |
| Other than permanent | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Employees | 4191 | 465 | 11.09 | 3,996 | 418 | 10.46 |
| Workers | | | | | | |
| Permanent | 847 | 17 | 2.00 | 823 | 14 | 1.70 |
| Other than permanent | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Workers | 847 | 17 | 2.00 | 823 | 14 | 1.70 |

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

| Category | FY 2023-24 Current Financial Year | | | | | FY 2022-23 Previous Financial Year | | | | |
|----------------------|-----------------------------------|-----------------------|---------|------------------------|----------|------------------------------------|-----------------------|----------|------------------------|----------|
| | Total(A) | Equal to Minimum Wage | | More than Minimum Wage | | Total (D) | Equal to Minimum Wage | | More than Minimum Wage | |
| | | No. (B) | % (B/A) | No. (C) | % (C /A) | | No. (E) | % (E /D) | No. (F) | % (F /D) |
| Employees | | | | | | | | | | |
| Permanent | 4185 | 0 | 0 | 4185 | 100 | 4,000 | 0 | 0 | 4,000 | 100 |
| Male | 3883 | 0 | 0 | 3883 | 100 | 3,722 | 0 | 0 | 3,722 | 100 |
| Female | 302 | 0 | 0 | 302 | 100 | 278 | 0 | 0 | 278 | 100 |
| Other than Permanent | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| Category | FY 2023-24 Current Financial Year | | | | | FY 2022-23 Previous Financial Year | | | | |
|----------------------|-----------------------------------|-----------------------|---------|------------------------|---------|------------------------------------|-----------------------|---------|------------------------|---------|
| | Total (A) | Equal to Minimum Wage | | More than Minimum Wage | | Total (D) | Equal to Minimum Wage | | More than Minimum Wage | |
| | | No. (B) | % (B/A) | No. (C) | % (C/A) | | No. (E) | % (E/D) | No. (F) | % (F/D) |
| Male | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Female | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Workers | | | | | | | | | | |
| Permanent | 847 | 0 | 0 | 847 | 100 | 823 | 0 | 0 | 823 | 100 |
| Male | 805 | 0 | 0 | 805 | 100 | 789 | 0 | 0 | 789 | 100 |
| Female | 42 | 0 | 0 | 42 | 100 | 34 | 0 | 0 | 34 | 100 |
| Other than Permanent | 13993 | 0 | 0 | 13993 | 100 | 17501 | 0 | 0 | 17501 | 100 |
| Male | 13541 | 0 | 0 | 13541 | 100 | 17030 | 0 | 0 | 17030 | 100 |
| Female | 452 | 0 | 0 | 452 | 100 | 471 | 0 | 0 | 471 | 100 |

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

a. Median remuneration/wages:

| | Male | | Female | |
|----------------------------------|------------------------------------|---|--------|---|
| | Number | Median remuneration/ salary/ wages of respective category (₹) | Number | Median remuneration/ salary/ wages of respective category (₹) |
| Board of Directors (BoD) | 06 | 3,45,577 | 00 | 0 |
| Key Managerial Personnel | 01(excluding Whole time Directors) | 2,51,978 | 00 | 0 |
| Employees other than BoD and KMP | 3,888 | 1,74,253 | 302 | 1,46,901 |
| Workers | 805 | 75,092 | 42 | 59,778 |

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

| | FY 2023-24 Current Financial Year | FY 2022-23 Previous Financial Year |
|---|-----------------------------------|------------------------------------|
| Gross wages paid to females as % of total wages | 6.0 | 5.7 |

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

Yes, in case of any violation, the matter can be brought to the notice of the concerned Officer-In-Charge of the unit / office / installation.

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

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

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

GAIL has a women cell whose main objective is to look after various needs of women employees. The women cell members regularly connect with the women employees to understand their concerns or any kind of support needed.

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

| | FY 2023-24 Current Financial Year | | | FY 2022-23 Previous Financial Year | | |
|-----------------------------------|-----------------------------------|---------------------------------------|---------|------------------------------------|---------------------------------------|---------|
| | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Sexual Harassment | 0 | 0 | - | 0 | 0 | - |
| Discrimination at workplace | 0 | 0 | - | 0 | 0 | - |
| Child Labour | 0 | 0 | - | 0 | 0 | - |
| Forced Labour/ Involuntary Labour | 0 | 0 | - | 0 | 0 | - |
| Wages | 0 | 0 | - | 0 | 0 | - |
| Other human rights related issues | 0 | 0 | - | 0 | 0 | - |
| Other Employee Grievances | 33 | 0 | - | 34 | 0 | - |

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

| | FY 2023-24 Current Financial Year | FY 2022-23 Previous Financial Year |
|--|-----------------------------------|------------------------------------|
| 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 |

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

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

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

Yes

10. Assessment for the year

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

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

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

No significant issues have been identified during the Assessments carried out at our Plants and Offices. Nevertheless, the practices and Systems are being continuously analysed and improved upon to prevent any incidents in future. These include conducting Awareness sessions among the employees and workers.

Leadership Indicators

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

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

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

GAIL strictly adheres to the Laws governing Human Rights. These include Child Labour Act, Payment of Wages Act etc. GAIL makes timely payment of salary and benefits including statutory payments to the regular workmen in terms of the Long Term Settlement (LTS) arrived through the process of collective bargaining. Further, GAIL ensures payment of wages and other statutory benefits to contract labour engaged through various contractors. Specific contract provisions have been incorporated in the tenders/work orders and all contractors are required to abide by the same. GAIL also ensures provision of proper working conditions in terms of various statutes. Further, GAIL ensures that there is no exploitation of any labour and no unfair labour practice exists.

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

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

4. Details of assessment of value chain partners

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

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

The assessment is carried out for value chain partners working in GAIL’s premises. Concerns arising are dealt as per contractual provisions. We also conduct capacity building and awareness initiatives for our suppliers.

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, in the following format

| Parameter | FY 2023-24 (Current Financial Year) GJ | FY 2022-23 (Previous Financial Year) GJ |
|---|---|--|
| From renewable source | | |
| Total electricity consumption (A) | 92,182 | 1,16,872 |
| Total fuel consumption (B) | 0 | 0 |
| Energy consumption through other sources (C) | 0 | 0 |
| Total energy consumption(A+B+C) | 92,182 | 1,16,872 |
| From Non-renewable sources | | |
| Total electricity consumption (D) | 18,57,562 | 14,99,471 |
| Total fuel consumption (E) | 4,74,49,561 | 4,66,73,781 |
| Energy consumption through other sources (F) | 15,12,699 | 17,75,211 |
| Total energy consumed from non-renewable sources (D+E+F) | 5,08,19,822 | 4,99,48,463 |
| Total energy consumed (A+B+C+D+E+F) | 5,09,12,004 | 5,00,65,334 |
| Energy intensity per rupee of turnover (Total energy consumed/Revenue from operations) | 390.77 GJ/₹ crore | 347.73 GJ/₹ crore |

| Parameter | FY 2023-24 (Current Financial Year) GJ | FY 2022-23 (Previous Financial Year) GJ |
|--|---|--|
| Energy intensity per rupee of turnover adjusted for purchasing power parity (PPP) (Total energy consumed / Revenue from operation adjusted for PPP) | 8940.98 | 7956.15 |
| Energy Intensity in terms of physical output | 10.33 | 12.55 |
| Energy intensity (optional) – the relevant metric may be selected by the entity | NA | NA |

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

Yes, GAIL has engaged M/s SR Asia, Ghaziabad, Uttar Pradesh for carrying out an independent assurance of BRSR and Sustainability Report for the reporting period from 1st April 2023 to 31st March 2024.

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

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

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

| Parameter | FY 2023-24 (Current Financial Year) | FY 2022-23 (Previous Financial Year) |
|--|--|---|
| Water withdrawal by source (in kiloliters) | | |
| Surface water | 1,99,58,086 | 1,49,14,811 |
| Ground water | 1,27,014 | 1,46,214 |
| Third party water | 6,30,082 | 6,34,354 |
| Seawater/desalinated water | 0 | 0 |
| Others | 17,78,353 | 18,11,297 |
| Total volume of water withdrawal (in kilolitres) (i+ii+iii+iv+v) | 2,24,93,749 | 1,75,06,677 |
| Total volume of water consumption (in kilolitres) | 2,24,93,749 | 1,75,06,677 |
| Water intensity per rupee of turnover (Total water consumption / Revenue from operations) | 172.65 KL/₹ crore | 121.59 KL/₹ crore |
| Water intensity per rupee of turnover adjusted for purchasing power parity (PPP) (Total water consumption/ Revenue from operations adjusted for PPP) | 3950 | 2782.08 |
| Water intensity in terms of physical output | 168.36 m ³ / ₹ crore | 175.90 m ³ / ₹ crore |
| Water intensity (optional) – the relevant metric, may be selected by the entity | NA | NA |

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

Yes, GAIL has engaged M/s SR Asia, Ghaziabad, Uttar Pradesh for carrying out an independent assurance of BRSR and Sustainability Report for the reporting period from 1st April 2023 to 31st March 2024.



4. Provide the following details related to water discharged:

| Parameter | FY 2023-24 (Current Financial Year) | FY 2022-23 (Previous Financial Year) |
|--|--|---|
| Water discharge by destination and level of treatment (in Kilolitres) | | |
| (i) To surface Water | | |
| - No treatment | 0 | 0 |
| - With treatment - please specify level of treatment | 21,45,607 The average data for the quality of water discharged from our largest facility, GAIL Pata are as follows: <ul style="list-style-type: none"> pH: 7.5 BOD: 18.2 mg/l COD: 72.9 mg/l TSS: 38.4 mg/l Oil & Grease: <2 mg/l • Phenol: <0.5 mg/l Total chromium (as Cr): <0.01 mg/l Hexa valent Chromium: <0.05 mg/l Sulphides (as S): <0.2 mg/l. | 21,97,609 The average data for the quality of water discharged from out largest facility, GAIL Pata are as follows: <ul style="list-style-type: none"> pH: 7.5 BOD: 21.2 mg/l COD: 97.4 mg/l TSS: 23.0 mg/l Oil & Grease: less than 4 mg/l Phenol: <0.5 mg/l Total chromium (as Cr): <0.01 mg/l Hexa valent Chromium: <0.05 mg/l Sulphides (as S): <0.2 mg/l. |
| (ii) To groundwater | 0 | 0 |
| - No treatment | 0 | 0 |
| - With treatment -please specify level of treatment | 0 | 0 |
| (iii) To seawater | 0 | 0 |
| - No treatment | 0 | 0 |
| - With treatment -please specify level of treatment | 0 | 0 |
| (iv) Sent to third-parties | 0 | 0 |
| - No treatment | 0 | 0 |
| - With treatment -please specify level of treatment | 0 | 0 |
| (v) Others | 0 | 0 |
| - No treatment | 0 | 0 |
| - With treatment -please specify level of treatment | 0 | 0 |
| Total water discharged (in kiloliters) | 21,45,607 | 21,97,609 |

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

Yes, GAIL has engaged M/s SR Asia, Ghaziabad, Uttar Pradesh for carrying out an independent assurance of BRSR and Sustainability Report for the reporting period from 1st April 2023 to 31st March 2024.

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

Wastewater from processes is treated through Effluent Treatment Plants (ETP). The treatment includes physical, chemical and biological treatment like adjusting pH, removing suspended solids and reducing Biological Oxygen Demand (BOD), Chemical Oxygen Demand (COD), Phenols, Oil & Grease, Cyanides, Chromium etc. to below permissible limits. The treated water is used for horticulture activities. The remaining water is discharged outside the premises and is regularly monitored to comply with Central Pollution Control Board (CPCB) / State Pollution Control Board (SPCB) effluent norms. No water bodies were affected by the discharge of the treated effluent at any of our sites. Moreover, GAIL is setting-up a Zero Liquid Discharge Plant at Pata Petrochemical Complex.

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

| Parameter | Unit | FY 2023-24 Current Financial Year | FY 2022-23 Previous Financial Year |
|--|-----------------------|--------------------------------------|---------------------------------------|
| NOx | Metric tons per Annum | 1226 | 800 |
| SOx | Metric tons per Annum | 715 | 520 |
| Particulate matter (PM) | Metric tons per Annum | 355 | 243 |
| Persistent organic pollutants (POP) | Metric tons per Annum | 0 | 0 |
| Volatile organic compounds (VOC) | Metric tons per Annum | 81 | 88 |
| Hazardous air pollutants (HAP) | Metric tons per Annum | 0 | 0 |
| Others– please specify (CO) | Metric tons per Annum | 488 | 713 |

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

Yes, GAIL has engaged M/s SR Asia, Ghaziabad, Uttar Pradesh for carrying out an independent assurance of BRSR and Sustainability Report for the reporting period from 1st April 2023 to 31st March 2024.

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

| Parameter | Unit | FY 2023-24 Current Financial Year | FY 2022-23 Previous Financial Year |
|---|---|--------------------------------------|---------------------------------------|
| Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | Metric tons of CO ₂ equivalent | 34,67,989 | 36,56,175 |
| Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | Metric tons of CO ₂ Equivalent | 3,86,108 | 3,19,380 |
| Total Scope 1 + Scope 2 | Metric tons of CO ₂ Equivalent | 38,54,097 | 39,75,555 |
| Total scope 1 and scope 2 emission intensity per rupee of turnover (Total scope 1 and scope 2 GHG emissions / Revenue from operations) | Metric tons of CO ₂ Equivalent/ ₹ crore | 29.58 | 28 |
| Total scope 1 and scope 2 emission intensity per rupee of turnover adjusted for purchasing power parity (PPP) (Total scope 1 and scope 2 GHG emissions / Revenue from operations adjusted for PPP) | mtCO ₂ eq/ ₹ crore Operations adjusted for PPP | 676.84 | 631.77 |
| Total Scope 1 and Scope 2 emission intensity in terms of physical output | mtCO ₂ eq/₹ crore | 23.80 | 21.28 |
| Total Scope 1 and Scope 2 emission intensity (optional) - the relevant metric may be selected by the entity | NA | NA | NA |

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

Yes, GAIL has engaged M/s SR Asia, Ghaziabad, Uttar Pradesh for carrying out an independent assurance of BRSR and Sustainability Report for the reporting period from 1st April 2023 to 31st March 2024.

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

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

| INITIATIVES | Outcomes of Initiatives |
|--|---|
| Shifting to Energy Efficient Air Conditioners (5 Star rated) | Installation of 199 numbers of energy efficient 5 Star Rated AC has led to reduction of Total GHG Emission 94 tCO ₂ e in FY 2023-24. |
| LED Lights | The switch from 398 inefficient light bulbs to energy-saving LEDs at GAIL sites has resulted in reduction of GHG Emission by 55 tCO ₂ e in FY 2023-24. |
| Project on Compressing DVPL-1 Pipeline at Jhabua, with gas turbine driven Compressor (RR-DLE-GTC) to maintain pipeline hydraulics / line pack | A total saving of fuel gas by Gas Turbine Compressor (GTC) is 6,64,938.77 SCM. The total GHG emission reduction is 1,381.83 tCO ₂ e in FY 2023-24. |
| Replacement of 71 nos. of Low efficiency class motors with High efficiency class motors at Pata. | This resulted in reduction of GHG emissions of 638 tCO ₂ e in FY 2023-24. |
| The Chhainsa Compressor Station on the Vijaipur-Dadri Pipeline transitioned from Gas Engine Generator (GEG) to Grid Power in July 2023. | The transition has resulted in reduction of GHG emission 1511 tCO ₂ e in FY 2023-24. It has also improved energy management and reduced fuel gas consumption in the GEG. |
| The Hazira Compressor Station has automated the operation of the Gas After Cooler (GAC) fan motors in GTCs through PLC logic control. | As a result of this upgrade, substantial electrical energy savings, achieved by optimizing and automating the number of GAC fans required to run. The Projected GHG Emission Reduction for the FY 2023-24 are approximately 224 tCO ₂ e. |
| The installation of a Pre-Fabricated Substation (PFS) facilitated the first-time shift of power supply source from Gas Turbine Generator (GTG) to Grid at GAIL Jhabua. | The Jhabua Compressor Station transitioned to Grid power effective 24 th February 2024, resulting in a GHG Emission reduction of approximately 2372 tCO ₂ e in FY 2023-24. |
| Shifting to IE-3 Energy Efficient Motors | The replacement of 15 in-efficient GAC motors with energy-efficient IE-3 motors has resulted in GHG emission reduction of approximately 98 tCO ₂ e in FY 2023-24. |
| Renewable Energy Initiatives | Installation of Roof top Solar System in Pata has resulted in GHG emission reduction of 199 tCO ₂ e in FY 2023-24. |

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

| Parameter | FY 2023-24 Current Financial Year | FY 2022-23 Previous Financial Year |
|---|--------------------------------------|---------------------------------------|
| Total Waste generated (in metric tonnes) | | |
| Plastic waste (A) | 125 | 137 |
| E-waste (B) | 21.8 | 22.11 |
| Bio-medical waste (C) | 4.25 | 0.21 |
| Construction and demolition waste(D) | 0 | 0 |
| Battery waste (E) | 56.4 | 58.14 |
| Radioactive waste (F) | 0 | 0 |
| Other Hazardous waste. Please specify, if any. (G) (Basket Filter, Empty Drums, Tar, Oily Sludge in MT) | 2835 | 3392.44 |
| Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector) | 4937 | 3136.94 |
| Total (A+B + C + D + E +F + G + H) | 7979.61 | 6746.84 |
| Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) | 0.06 | 0.05 |
| Waste intensity per rupee of turnover adjusted for purchasing power parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) | 1.37 | 1.07 |
| Waste intensity in terms of physical output | 0.06 | 0.05 |
| Waste intensity (optional) – the relevant metric may be selected by the entity | NA | NA |

| Parameter | FY 2023-24 Current Financial Year | FY 2022-23 Previous Financial Year |
|--|--------------------------------------|---------------------------------------|
| For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons) | | |
| Category of waste – Solid (MT) | | |
| (i) Recycled | 5112 | 2615.2 |
| (ii) Re-used | 0 | 0 |
| (iii) Other recovery operations | 0 | 0 |
| Total | 5112 | 2615.2 |
| For each category of waste generated, total waste disposed by nature of disposal method (in metric tons) | | |
| Category of waste – Solid (MT) | | |
| (i) Incineration | 3849 | 2809 |
| (ii) Landfilling | 236 | 241 |
| (iii) Other disposal operations | 2.12 | 7.48 |
| Total | 4087.1 | 3057.48 |

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

Yes, GAIL has engaged M/s SR Asia, Ghaziabad, Uttar Pradesh for carrying out an independent assurance of BRSR and Sustainability Report for the reporting period from 1st April 2023 to 31st March 2024.

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

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

- Hazardous wastes are segregated and stored in dedicated storage space. All the hazardous wastes are sent to State Pollution Control Board (SPCB) & Central Pollution Control Board (CPCB) authorized Treatment Storage and Disposal facilities (TSDF) or Recyclers.
- Plastic waste and e-waste are segregated and sent to third party Recyclers.
- Biomedical waste is disposed to Common Bio-medical Waste Treatment Facility (CBWTF).
- Used oil is being disposed-off to SPCB authorized vendors as per statutory requirements.
- Safety Precautions are taken during the transportation of the hazardous waste as per Transport Emergency Card to avoid any spillage.
- E-waste generated in offices / plants is disposed through authorized Recyclers. Regular E-waste awareness and collection camps are organized at Township premises.

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

GAIL does not have any offices and plants around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.).

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

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



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

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

- Yes, GAIL is compliant.

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

Leadership Indicators

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

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

(i) Name of the area: Gandhar, Jamnagar, Jhabua

(ii) Nature of operations: Gandhar is a Gas Processing Unit, Jamnagar is a LPG receiving & pumping station, Jhabua is NG Compressor Station

Water withdrawal, consumption, and discharge in the following format:

| Parameter | FY 2023-24 Current Financial Year | FY 2022-23 Previous Financial Year |
|--|--------------------------------------|---------------------------------------|
| Water withdrawal by source (in kiloliters) | | |
| (i) Surface water | 0 | 0 |
| (ii) Groundwater | 42,828 | 27,423 |
| (iii) Third party water | 0 | 0 |
| (iv) Seawater / desalinated water | 0 | 0 |
| (v) Others (Municipal) | 13,34,973 | 12,35,614 |
| Total volume of water withdrawal (in kilolitres) | 13,77,801 | 12,63,037 |
| Total volume of water consumption (in kilolitres) | 13,77,801 | 12,63,037 |
| Water intensity per rupee of turnover (Water consumed / turnover) | 10.58 KL/ ₹ crore | 8.77 KL/ ₹ crore |
| Water intensity (optional) – the relevant metric may be selected by the entity | NA | NA |
| Water discharge by destination and level of treatment (in kilolitres) | | |
| (i) Into Surface water | 0 | 0 |
| -No treatment | 0 | 0 |
| -With treatment – please specify level of treatment | 0 | 0 |
| (ii) Into Groundwater | 0 | 0 |
| -No treatment | 0 | 0 |
| -With treatment – please specify level of treatment | 0 | 0 |
| (iii) Into Seawater | 0 | 0 |
| -No treatment | 0 | 0 |
| -With treatment – please specify level of treatment | 0 | 0 |
| (iv) Sent to third-parties | 0 | 0 |
| -No treatment | 0 | 0 |

| Parameter | FY 2023-24 Current Financial Year | FY 2022-23 Previous Financial Year |
|---|--------------------------------------|---------------------------------------|
| -With treatment – please specify level of treatment | 0 | 0 |
| (v) Others | 0 | 0 |
| -No treatment | 0 | 0 |
| -With treatment – please specify level of treatment | 0 | 0 |
| Total water discharged (in kiloliters) | 0 | 0 |

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

Yes, GAIL has engaged M/s SR Asia, Ghaziabad, Uttar Pradesh for carrying out an independent assurance of BRSR and Sustainability Report for the reporting period from 1st April 2023 to 31st March 2024.

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

| Parameter | Unit | FY 2023-24 Current Financial Year | FY 2022-23 Previous Financial Year |
|--|--|--------------------------------------|---------------------------------------|
| Total Scope3 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 | 2,95,08,803 | 2,34,23,804 |
| Total Scope 3 emissions per rupee of turnover | Metric tons of CO ₂ Equivalent/ ₹ crore | 226.49 | 159.76 |
| Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity | NA | NA | NA |

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

Yes, GAIL has engaged M/s SR Asia, Ghaziabad, Uttar Pradesh for carrying out an independent assurance of BRSR and Sustainability Report for the reporting period from 1st April 2023 to 31st March 2024.

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

Not Applicable

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

| Sr. No. | Initiative undertaken | Details of the initiative | Outcomes |
|---------|-----------------------------|--|--|
| 1 | Waste Reclamation | GAIL is pursuing a research project with IIT Kanpur on recovering value added chemicals and fuels from Petrochemical oily sludge using bubbling fluidized bed pyrolysis process, | The Project aims to mitigate oily sludge disposal problem while recovering value rich chemicals and fuels. |
| | | GAIL is also carrying out a research project with IIT Madras to treat wastewater using hydrate process. | The Projects aims to develop an optimized hydrate-based wastewater treatment system which shall be as energy efficient as RO based wastewater purification. |
| 2. | Waste Management Procedures | Waste Management Procedures was published and shared with all concerned stakeholders to serve as a ready reckoner w.r.t. overall waste management at the complex. | <ul style="list-style-type: none"> Development of a waste management system that is able to reduce adverse effects of waste on health, environment and aesthetics. Incorporation of each and every identified waste stream generated and classification under different waste categories as per the existing Waste Management Rules. Incorporation of designated intermediate Waste Storage Area for all waste streams and methodology for handling inside the complex. |

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

Yes, GAIL has an Emergency Response and Disaster Management Plan (ERDMP). This includes Incident Reporting System (IRS) and



Standard Operating Procedure for Evacuation to ensure effective management of any disaster. GAIL also conducts On-site and off-site mock drills to bring awareness and preparedness for suitable actions to be undertaken during any accident.

GAIL has a dedicated disaster handling team for managing any disaster affecting the Data Centre at GAIL, Noida. GAIL also has Data Loss Prevention Policy, which is designed to protect restricted, confidential or sensitive data from loss to avoid reputation damage and to avoid adversely impacting our customers. The protection of in-scope data is a critical business requirement, combined with flexibility to access data and work effectively. To prevent data loss, back-up is available at GAIL Primary Data Centre at Noida (DC), Nearline DC at GTI, Noida (NDC) and Disaster Recovery Centre at Jaipur (DR).

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

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

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

100% of new suppliers are screened on environmental and social parameters.

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. Number of affiliations with trade and industry chambers/ associations

In FY 2023-24, GAIL was part of 30 nos. National and International trade and industry chambers/associations.

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

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

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

During FY 2023-24, No adverse orders was received from regulatory authorities related to anti-competitive conduct. 05 cases filed in the past years are under litigation in the areas of anti-competitive behaviour and unfair trade practices are pending as of FY 2023–2024.

Leadership Indicators

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

| S. No. | Public policy advocated | Method resorted for such advocacy | Whether information available in public domain? (Yes/ No) | Frequency of Review by Board (Annually/Half yearly/ Quarterly / Others- please specify) | Web Link, if available |
|--------|-------------------------|---|---|---|------------------------|
| 1. | Yes | GAIL is an active member of Standing Conference of Public Enterprises (SCOPE) which is the apex body representing entire spectrum of Public Sector Enterprises (PSEs) in India. It helps its member PSUs to voice their concerns at various platforms. C&MD, GAIL is Chairperson of SCOPE and Director (HR) is the Governing Council member of SCOPE. | Yes | As and when required | |
| 2. | Yes | GAIL is a member of the Federation of Indian Chambers of Commerce and Industry (FICCI) Executive Committee and Co-Chair of FICCI Hydrocarbon Committee. The Hydrocarbon committee provides inputs related to the energy security of the country and supplements efforts of the Government of India and other bodies engaged in this area. | Yes | As and when required | |
| 3. | Yes | GAIL is member of the Federation of Indian Petroleum Industry (FIPI) and part of its Governing Council. FIPI has many specific executive committees having member representations from GAIL. FIPI functions as Oil industry's interface with the Government, regulatory authorities, public and representative bodies of traders in India to work on issues such as optimization of resources, promoting Safety, Tariff, Investments, Healthy Environment and Energy conservation. Oil & Gas Industries including GAIL have engaged FIPI for sectoral study on 'Role of CCUS in India's Energy sector' | Yes | As and when required | |
| 4. | Yes | GAIL has undertaken various studies in areas of Gas advocacy such as unbundling in the Natural Gas sector in India and its impact, the study of gas market hubs and strategic imperatives etc. Additionally, study on opportunity mapping in the Battery value chain, demand assessment in the refinery sector, steel sector, and potential of Natural Gas as a replacement for solid and liquid polluting fuels consumption in industries were conducted. Further, analysis on competitiveness of natural gas after GST inclusion has been undertaken. GAIL has also assisted in the formulation of Policies for the development of the CGD sector in India. | Yes | As and when required | |
| 5. | Yes | GAIL is a member of TERI Council for Business Sustainability (TERI-CBS) which is an industry led consortium of sustainability practitioners. GAIL has conducted a 02 day Residential training programme on ESG for Sustainability Coordinators of sites at TERI. | Yes | As and when required | |

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators



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

| Name and brief details of project | SIA Notification No. | Date of notification | Whether conducted by independent external agency (Yes / No) | Results communicated in public domain (Yes / No) | Relevant Web link |
|---|----------------------|----------------------|---|--|-------------------|
| The impact assessment of short-listed CSR projects undertaken in FY 2023-24 is under progress. The results of the study will be put up to the CSR committee of Board and thereafter, it will be webhosted at following link https://www.gailonline.com/CSRIndex.html | - | - | Yes | - | - |

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

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

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

GAIL redresses and resolves the Community related complaints received on CPGRAMS (Centralized Public Grievance Redressal and Monitoring System) portal. CPGRAMS is a Government of India Portal, aimed at providing the citizens with a platform for redressal of their grievances, where complaints are co-ordinated by the MoP&NG.

GAIL also has nodal officers for its CSR Projects who constantly keep in touch with the implementing agencies and respective communities. Any inputs/ suggestions/ grievances as received by the nodal officers are promptly addressed.

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

| | FY 2023-24 Current Financial Year | FY 2022-23 Previous Financial Year |
|---|--------------------------------------|---------------------------------------|
| Directly sourced from MSMEs/small producers | 56.51 | 46.09 |
| Directly from within India | NA | NA |

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 Current Financial Year (In %) | FY 2022-23 Previous Financial Year (In %) |
|--------------|---|--|
| Rural | 28 | 28 |
| Semi-urban | 16 | 17 |
| Urban | 28 | 27 |
| Metropolitan | 28 | 28 |

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 GAIL in designated aspirational districts as identified by government bodies:

GAIL is committed to raise the social and economic conditions of designated Aspirational districts. The district-wise amount spent on CSR Projects in 23 aspirational districts is as follows:

| S.No. | State | Aspirational Districts | Amount Spent (in ₹ Lakhs) |
|-------|------------------|------------------------|---------------------------|
| 1 | Andhra Pradesh | Vishakhapatnam | 218.84 |
| 2 | Assam | Barpeta | 0.85 |
| 3 | Bihar | Begusarai | 31.68 |
| 4 | Bihar | Gaya | 50.06 |
| 5 | Bihar | Muzaffarpur | 51.38 |
| 6 | Bihar | Purnia | 36.09 |
| 7 | Chhattisgarh | Kanker | 265.5 |
| 8 | Chhattisgarh | Mahasamund | 265.5 |
| 9 | Himachal Pradesh | Chamba | 1.1 |
| 10 | Haryana | Nuh | 29.65 |
| 11 | Jharkhand | Ranchi | 149.78 |
| 12 | Jharkhand | Koderma | 18.38 |
| 13 | Jharkhand | Giridih | 250.74 |
| 14 | Madhya Pradesh | Guna | 607.72 |
| 15 | Maharashtra | Aurangabad | 78.1 |
| 16 | Odisha | Dhenkanal | 36.09 |
| 17 | Rajasthan | Sirohi | 36 |
| 18 | Tripura | Dhalai | 29.17 |
| 19 | Uttar Pradesh | Sonbhadra | 25 |
| 20 | Uttar Pradesh | Shrawasti | 29.5 |
| 21 | Uttar Pradesh | Chitrakoot | 26.98 |
| 22 | Uttar Pradesh | Chandauli | 147.4 |
| 23 | Uttarakhand | Haridwar | 36.09 |
| | | Grand Total | 2421.6 |

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

Yes

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

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

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

In FY 2023-24, out of the total eligible value of annual procurement of approximately ₹ 3,474 crore towards Goods and Services. The value of total procurement made from MSEs is ₹ 1,963 crore which is approx. 56.51% of the total. The procurement from MSEs owned by SC/ST entrepreneurs and Women entrepreneurs was ₹ 142 crore (4.08%) and ₹ 231 crore (6.65%) respectively of the total eligible value of annual procurement.

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

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

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



| Name of Authority | Brief of the Case | Corrective action taken |
|-------------------|-------------------|-------------------------|
| Not Applicable | | |

6. Details of beneficiaries of CSR Projects.

In the fiscal year 2023-24, the number of beneficiaries covered through Corporate Social Responsibility (CSR) projects amounts to ~13 lakhs. All beneficiaries of these CSR projects belong to vulnerable or marginalized groups.

| S. No | CSR Project | No of persons benefited from CSR Projects | % of beneficiaries from vulnerable and marginalized group |
|-------|--|---|---|
| 1 | GAIL Ujjwal (Education centric initiatives) | 112698 | 100 |
| 2 | GAIL Arogya (Healthcare Sanitation and Clean Drinking Water) | 1195343 | 100 |
| 3 | GAIL Kaushal (Skill training initiatives) | 739 | 100 |
| 4 | GAIL Unnati (Rural Development initiatives) | 10000 | 100 |
| 5 | GAIL Saksham (Initiatives related to PwDs and elderly) | 1780 | 100 |
| 6 | GAIL Sashakt (Women empowerment initiatives) | 7248 | 100 |
| 7 | GAIL Harit (Environmental Initiatives) | 8006 | 100 |

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.

GAIL’s customers can log their complaints online, through letters, emails, in person through GAIL coordinators at various Zonal Offices and Corporate Office. GAIL also carries out two types of surveys on product quality and services offered by GAIL to solicit customer feedback and grievances. The Customer Satisfaction Index (CSI) is an in-house initiative by GAIL to collect the feedback from customers. A link is provided to all active customers of GAIL on their email ID for providing feedback on predefined parameters on quality and services. Secondly, the Customer feedback is also collected through SAP and further analysed for resolution.

- Petrochemical - GAIL has a GAIL Polymer Technology Centre (GPTC) to address customer’s concerns regarding Polymer product quality and provides technical assistance to resolve product-related concerns of consumers on different Polymer grades. GAIL also disseminates information about its Polymer Products specifications and their end use applications through Consignment Stockists.

Link for complaint: <https://gailonline.com/onlineComlants.html>

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

| S. No. | Product/Service | % of total Turnover contributed |
|--------|--|---------------------------------|
| 1 | Solid, liquid and gaseous fuels and related products- Crude petroleum and natural gas (NG Trading) | 82 |
| 2 | Plastics in Primary form (Petchem) | 06 |
| 3 | Transport via pipeline of Natural Gas (NG Transmission) Transport services via pipeline of other goods n.e.c (LPG Transmission) | 08 |
| 4 | Solid, liquid and gaseous fuels and related products n.e.c – Liquid Hydrocarbons (LHC) | 03 |
| 5 | Electricity (Wind and Solar Power) & Others | 01 |

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

3. Number of consumer complaints

| | FY 2023-24 Current Financial Year | | FY 2022-23 Previous Financial Year | |
|--------------------------------|-----------------------------------|---------------------------------------|------------------------------------|---------------------------------------|
| | Received during the year | Pending resolution at the end of year | Received during the year | Pending resolution at the end of year |
| Data privacy | 0 | 0 | 0 | 0 |
| Advertising | 0 | 0 | 0 | 0 |
| Cyber-security | 0 | 0 | 0 | 0 |
| Delivery of essential services | 35 | 0 | 26 | 0 |
| Restrictive Trade Practices | 0 | 0 | 0 | 0 |
| Unfair Trade Practices | 0 | 0 | 0 | 0 |
| Others | 54 | 0 | 48 | 0 |

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

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

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

Yes. GAIL has an Information Security Policy in place and has implemented Information Security Management System (ISO:27001: 2013). GAIL also has a dedicated Security Operations Centre (SOC) with an advanced persistent threat-mitigation system to eliminate any cyber threat for ensuring a robust IT system.

Furthermore, various initiatives and projects to enhance network connectivity and information security e.g private cloud infrastructure have been implemented. At GAIL, a Crisis Management Plan for countering Cyber Attacks and Cyber Terrorism is in place. For effective control, the Company has an Incident Handling team. It consists of a Crisis Management Cell (CMC) and Level-II Incident Resolution Team.

GAIL has a Business Continuity Plan (BCP) and Incident response procedures. BCP is tested through Disaster Recovery (DR) drill test.

Email Phishing and SMS Phishing Campaigns are conducted regularly to create awareness among employees. Cyber Security Training is imparted to employees through GAIL Training Institute, Noida. Trainings & Awareness sessions are conducted and regular Cyber Security advisories are sent to employees.

GAIL has a well-established mechanism to review and update information security / cybersecurity strategy on monthly basis in Apex Cyber Security meeting. The Board of Directors are also involved in the review of information security / cybersecurity strategy. All the threats or phishing activities are protected by our IT system. Our policies regularize the information security / cyber security for the employees with access to critical information through interlock systems at various levels or to limit the access to unhealthy sites.

Due to sensitive and confidential nature, Cyber Security Policy cannot be shared in the public domain. However, GAIL would like to confirm that we have adequate mechanism and systems in place to tackle incidents of cyber security and risks related to data privacy.

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

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

Blocking Indicator of Compromise (IoC) in security appliances, removal of Malware, blocking of System Communication etc. are some of the corrective measures taken for issues related to Cyber Security.

7. Provide the following information relating to data breaches:

- a. Number of instances of data breaches - NIL
- b. Percentage of data breaches involving personally identifiable information of customers -0
- c. Impact, if any of the data breaches- Not Applicable

LEADERSHIP INDICATORS



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

Customers can access information on the GAIL website in Customer Zone under Stakeholders section. The link of the same is mentioned below for different type of customers
<https://gailonline.com/StakeHolders.html>

Further, customers can get in touch with Marketing Department at Corporate Office and Zonal Marketing Offices. The details of Corporate Marketing Department and Zonal Marketing Offices can be accessed through following link.
<https://gailonline.com/RTI.html>

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

Regular customer interactions / visits are being undertaken to inform consumers about safe and responsible usage of GAIL's Natural Gas, Petrochemical & LHC products and policies related to Health, Safety and Environment compliances. Further, Material Safety Data Sheet (MSDS) is also shared with customers of our Petrochemical & Liquid Hydrocarbon products for enhancing awareness about safe product usage.

Polymer products are not hazardous. However, training sessions are conducted by GAIL Polymer Technology Centre (GPTC), on their safe usage and proper disposal.

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

For Gas Marketing, Regional Gas Management Centre (RGMC) is in place which is in touch with customers round the clock to inform about any disruption/discontinuation of gas supply. Prior communication is sent to customers by GAIL Zonal Offices, through email and telephone, in case of any anticipated disruption in supply of products/services arises.

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

Yes, GAIL sells Natural Gas through pipeline, which involves pipeline markers throughout the pipeline and information display for the industrial, commercial, residential societies and consumers in their premises. Further, GAIL also sells Liquid Hydrocarbons through trucks which carry necessary information as per applicable local laws and standards such as BIS, API, DIN etc.

However, each product, depending on its PESO class, will be transported using truck of the corresponding PESO class. Emergency information is displayed on Hydrocarbon Road Tankers, referred to as HAZCHEM.

Product specifications and MSDS are available on the Company's website. At Retail Outlets, product details are prominently displayed, along with pricing information.

In the case of Polymers, the following product information is displayed on 25 kg Polypropylene (PP) bags made of :

- Grade Name
- Batch Number
- Manufacturer details
- Symbols for storage instructions
- Recycling information
- Instructions on handling of bags
- Net Weight
- BIS Logo for Manufacturing
- Contact e-mail for customer support
- Instruction is clearly mentioned "Not to be used in the manufacture of single use plastic items prohibited under the Plastic Waste Management Rules, 2016 including plastic sheets <50 micron thickness, non-woven carry bags<60 GSM, Carry bags< 120 micron thickness"

Also, for the products dispatched through tankers, Quality Report and Material Safety Data Sheet (MSDS) is sent along with it.

Yes, GAIL carries out customer satisfaction survey of products / services of the entity as a whole.

GAIL carries out two types of surveys on product quality and services offered by GAIL to solicit customer feedback and grievances. The Customer Satisfaction Index (CSI) is an in-house initiative by GAIL to collect the feedback from customers. A link is provided to all active customers of GAIL on their email ID for providing feedback on predefined parameters on quality and services. Secondly, the Customer feedback is also collected through SAP and further analysed for resolution.



Social Responsibility Asia (SR Asia)

(ISO 9001: 2015 Certified)

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

Independent Practitioners' Reasonable Assurance Statement

To GAIL (India) Limited

Introduction

SR Asia is an international organization working in various domains of Sustainability and Assurance services having presence in many countries. We promote sustainability through Research, CSR Project Implementation, Development projects, Project Management, International and National Conferences, Integrated and Sustainability Reporting, ESG Reporting, Capacity Building, and Third-Party Assurance Services. SR Asia is licensed by Accountability UK.

Scope of Work

SR Asia was engaged by GAIL (India) Limited (the 'Company') to conduct an independent assurance of the sustainability disclosures in the Business Responsibility and Sustainability Reporting (BRSR) Annexure-II as per SEBI circular (SEBI/HO/CFD/CFD-SEC- 2/P/CIR/2023/122) dated 12th July 2023 for the reporting period from 01.04.2023 to 31.03.2024.

We have performed a reasonable assurance engagement on whether the Company's sustainability disclosures in the BRSR Report (Annexure-II) have been prepared in accordance with the reporting criteria (refer table below).

| Assured Sustainability Information' (ASI) subjected to assurance | Period subject to assurance | Reporting criteria |
|--|-----------------------------|---|
| BRSR Report (refer Annexure II) | 01.04.2023 to 31.03.2024 | - Guidance notes for BRSR format issued by SEBI - Regulation34(2)(f) of the Securities and Exchange Board of India's Listing Obligations and Disclosure Requirements (SEBI LODR) |

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

Assessment criteria and references

We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised).

We have performed a reasonable assurance engagement on BRSR report and issued an independent assurance statement on 10.07.2024. SR Asia applies International Quality Management System (IQMS), Quality Management Firms that perform assessment or review of non-financial Statements, or other Assurance or Related Services Engagements, issued by the IAASB. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. We have complied with the independence and other ethical requirements of the International Code of conduct.

Work Performed

1. Sharing of approach and methodology for reasonable assurance with involved process owners during the assessment.
2. Review of BRSR FY 2023-24 with respect to missing applicable data, information as per SEBI circular.
3. Verification of Data and Information at offices and plants (GAIL Jubilee Tower and GTI Noida (Uttar Pradesh), Corporate Office (New Delhi), Pata (Uttar Pradesh), Vijapur (Madhya Pradesh), Jhabua (Madhya Pradesh), Vaghodia (Gujarat) and Mumbai Zonal office (Maharashtra), and through online mode at Cherlapally (Telangana) & Kochi (Kerala) site, including applicable compliances and comment on the degree of completeness & accuracy of reported data vis-à-vis actual findings, from authentic source as per applicable reasonable assurance requirements. The data aspects studied were Material Consumption, Energy Consumption, Energy Saving, Water Management, Hazardous and Non-Hazardous Waste, GHG Emission, Air Emission, Environmental Expenditure, Health & Safety and Labour Practices including other essential indicators.
4. Issuance of Assurance statement.

Intended use or purpose

The Reasonable assurance statement is intended for user and stakeholders of GAIL. The management of the Company, acknowledge and understand their responsibility for:

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

Inherent limitations in preparing the Assurance statement

- The preparation of the company's BRSR information requires the management to establish objective targets or interpret the criteria with respect to baseline data, make determinations about the relevancy of information to be included, and make estimates and assumptions that affect the reported information.
- The integrity of some data points could not be established as internal controls in collecting data and porting the same on SAP lacks provisions of accountability, responsibility and approvals.
- GHG accounting process is not standardized at some sites as per ISO14064-1/2/3.
- Measurement of certain amounts of BRSR Core metrics, some of which are estimates, is subject to substantial inherent measurement uncertainty, e.g. GHG emissions, water footprint, energy footprint. Obtaining sufficient appropriate evidence to support our opinion does not reduce the uncertainty in the amounts and metrics.
- Scope-3 GHG emissions is partially reported and limited to use of sold products & employee vehicles categories. Data is missing at some sites.
- Biodiversity is reported only in terms of plantation.
- BRSR and E-sustainability module lacks capturing of some data points required for reporting.
- Awareness levels on BRSR requirement and assurance process including internal controls is lacking at ground level employees.
- We exercised professional judgment and maintained professional skepticism throughout the engagement.

Our responsibilities

- Responsible for planning and performing the engagement to obtain reasonable assurance on the disclosures in the BRSR. Verifying that report is free from material misstatement, whether due to fraud or error, in accordance with the Reporting Criteria in line with the section above.
- Forming an independent opinion, based on the procedures we have performed and the evidence we have obtained, and
- Reporting our reasonable assurance opinion to GAIL(India) Limited.

Exclusions

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

- Data related to the Company's financial performance disclosures.
- Operations of the Company other than those mentioned in the "Scope of Assurance".
- Data and information outside the defined reporting period i.e., from 1 April 2023 to 31 March 2024.
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.
- Compliance with any Environmental, Social, and Legal issues related to the regulatory authorities.

- Any of the statements related to company aspect to reputation.

Reasonable Assurance opinion

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

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

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

- assessed the data and disclosure by the company in preparing the reasonable assurance information.
- evaluated the appropriateness of reporting policies, quantification methods used in the preparation of the information subject to reasonable assurance and the reasonableness of estimates made by the company; and
- evaluated the overall presentation of the information subject to reasonable assurance.

Statement of independence, impartiality, and competence

SR Asia confirms NO relationships between the assurer team and the clients that can influence their independence and impartiality to conduct the assessment and generate the statements. The Assurer team is mandated to follow a particular assurance protocol and professional ethical code of conduct to ensure their objectivity and integrity. We carried out a pre-engagement assessment before the Assurance work was taken to verify the risks of engagement as well as the independence and impartiality of the team. The Assurer team members have knowledge of BRSR Core, ISO 26000, AA1000 AccountAbility standards and principles, and also have experience in Sustainability Report assessment based on various reporting regulations, standards, and principles, such as GRI Standard.

Birendra Raturi

(Director /Team Lead)

SR Asia

Date: 10th July 2024

Place: New Delhi, India



World's first Ship-To-Ship (STS) with backhaul and India's first Ship-To-Ship transfer of LNG Cargo