Sec. 3.4.1

3rd August 2026

The Secretary,
BSE Ltd.,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai 400 001
BSE Scrip Code: 500547

The Secretary,
National Stock Exchange of India Ltd.,
Exchange Plaza, Plot No C/1,
G Block, Bandra-Kurla Complex,
Mumbai 400051
NSE Symbol : BPCL

Dear Sir/Madam,

Sub: Business Responsibility and Sustainability Report for the financial year 2025-26

In terms of Regulation 34(2)(f) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we are enclosing a Business Responsibility and Sustainability Report for the financial year 2025-26 which also forms part of the Annual Report for the financial year 2025-26. The same is available on the website of the Company at www.bharatpetroleum.in.

This is for your information.

Thanking You,

Yours faithfully,

For Bharat Petroleum Corporation Limited

KALA VAIDYANATHAN

Digitally signed by KALA VAIDYANATHAN
Date: 2026.08.03 19:03:28 +05'30'

(V. Kala)
Company Secretary

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

S. No.	Particulars	Disclosure
1.	NSE Symbol	BPCL
2.	BSE Scrip Code	500547
3.	MSEI Symbol	BPCL
4.	ISIN	INE029A01011
5.	Corporate Identity Number (CIN) of the Listed Entity	L23220MH1952GOI008931
6.	Name of the Listed Entity	Bharat Petroleum Corporation Limited
7.	Date of Incorporation	03-11-1952
8.	Registered Office Address	Bharat Bhavan 4 & 6, Currimbhoy Road, Ballard Estate, Mumbai - 400 001
9.	Corporate Address	Bharat Bhavan 4 & 6, Currimbhoy Road, Ballard Estate, Mumbai - 400 001
10.	E-mail	ssc@bharatpetroleum.in
11.	Telephone	(022) 22713499
12.	Website	https://www.bharatpetroleum.in
13.	Financial year for which reporting is being done	01-04-2025 to 31-03-2026
14.	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange (NSE) Bombay Stock Exchange (BSE)
15.	Paid-up Capital	₹ 4,272.58 Crore
16.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Ms. V. Kala Designation: Company Secretary
		Contact: 022-22713440
		Email: ssc@bharatpetroleum.in
17.	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 Basis (i.e. excluding JV's and Subsidiaries)
18.	Whether The Company has undertaken assessment or assurance of the BRSR Core?	Yes
19.	Name of assessment or assurance provider	Bureau Veritas (India) Private Limited
20.	Type of assessment or assurance obtained	Reasonable Assurance

II. Products/Services

21. 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.	Manufacturing	Manufacture of coke and refined petroleum products	100%

22. 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.	High Speed Diesel	467102, 473001	46.72%
2.	Motor Spirit	467102, 473001	27.46%
3.	Liquefied Petroleum Gas	352004, 467103, 467102, 477311	11.76%
4.	Aviation Turbine Fuel	467102, 473001	3.20%
5.	Compressed Natural Gas	352004, 467103, 473001	1.84%

Note: NIC codes are as per National Industry Classification, 2025

III. Operations

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

Location	Number of plants	Number of offices	Total
National*	281	60	341
International	0	0	0

*Plants and offices including 1 LPG bottling plant commissioned in FY 2026-27.

24. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	28*
International (No. of Countries)	8

*The Company also caters to eight Union Territories of India.

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

Total Turnover of BPCL: ₹ 5,22,668.25 crore

Export Sales of BPCL: ₹ 7,256.79 crore

Contribution of exports as a percentage of the total turnover of the entity: 1.39%

c. A brief on types of customers

Bharat Petroleum Corporation Limited (BPCL) operates as a major oil and gas company, serving both retail and bulk customers. It maintains an extensive network of retail outlets, LPG distributorships, and lubricant distributors, Aviation Fuelling Station (AFS) and City Gas Distribution (CGD) which supports a steady and dependable supply of fuel and related services. Alongside its retail operations, the Company meets the requirements of bulk consumers, including the Defense Forces, Indian Railways, state government bodies, state transport undertakings, airlines, and power producers. This combined focus enables BPCL to address energy needs across sectors and industries while also serving retail consumers throughout the country.

IV. Employees

25. Details as at the end of March 31, 2026:

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)	6,733	5,969	88.65%	764	11.35%
2.	Other than Permanent (E)	1	0	0.00%	1	100.00%
3.	**Total employees (D+E)**	**6,734**	**5,969**	**88.64%**	**765**	**11.36%**
WORKERS						
4.	Permanent (F)	2,212	2,134	96.47%	78	3.53%
5.	Other than Permanent (G)**	32,567	31,435	96.52%	1,132	3.48%
6.	**Total workers (F+G)**	**34,779**	**33,569**	**96.52%**	**1,210**	**3.48%**

** Average of contract labor strength (includes both Project & Non-Project numbers)

Note: Contract labors are engaged by contractors for non-core, sporadic and peripheral nature of jobs as per "Contract for Services". The number is dynamic and changes depending on projects/works being undertaken by BPCL.

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male No. (B)	Male % (B/A)	Female No. (C)	Female % (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	139	124	89.21%	15	10.79%
2.	Other than Permanent (E)	0	0	0.00%	0	0.00%
3.	**Total differently abled employees (D+E)**	**139**	**124**	**89.21%**	**15**	**10.79%**
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	51	48	94.12%	3	5.88%
5.	Other than permanent (G)	0	0	0.00%	0	0.00%
6.	**Total differently abled workers (F+G)**	**51**	**48**	**94.12%**	**3**	**5.88%**

26. Participation/Inclusion/Representation of Women

	Total (A)	No. and percentage of Females No. (B)	% (B/A)
Board of Directors	6	0	0.00%
Key Management Personnel	5	1	20.00%

Note: As on 31st March 2026, the Board of Directors of the Company, comprises 4 Whole-time Directors and 2 Government Nominee Directors. The Company's Key Managerial Personnel (KMP), as defined under the Companies Act, 2013, include 4 Whole-time Directors and the Company Secretary.

27. Turnover Rate for Permanent Employees and Workers

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)
Permanent Employees	4.44%	6.09%	4.61%	5.47%	7.35%	5.72%	6.05%	5.77%	6.48%
Permanent Workers	6.80%	21.39%	7.38%	6.23%	19.23%	9.55%	7.22%	9.74%	6.70%

Note: Employee turnover rates have been calculated in accordance with the SEBI-provided guidance note for BRSR, based on the number of employees who separated during the financial year, as a percentage of the average employee strength in the respective category. Employee separations include resignations, retirements, terminations, dismissals, and deaths in service. The previous number for FY 2024-25 and FY 2025-26 has been updated due to change in methodology.

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

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

S. No.	Name of Subsidiary / Associate / Joint Venture (A)	Indicate whether Holding / Subsidiary/ Associate / Joint venture	% of shares held	Does the entity indicated at Column A participate in the Business Responsibility and Sustainability Reporting of the listed entity? (Yes/No)
1.	Bharat PetroResources Limited	Subsidiary	100.00%	No
2.	BPCL-KIAL Fuel Farm Pvt. Ltd.	Subsidiary	74.00%	No
3.	Bharat Renewable Energy Ltd	Joint Venture	33.00%	No
4.	Bharat Stars Services Pvt. Ltd	Joint Venture	50.00%	No
5.	Central U.P. Gas Ltd.	Joint Venture	25.00%	No
6.	Delhi Aviation Fuel Facility Pvt. Ltd.	Joint Venture	37.00%	No
7.	FINO Paytech Ltd.	Associate	21.10%	No
8.	Goa Natural Gas Pvt. Ltd.	Joint Venture	50.00%	No
9.	GSPL India Gasnet Ltd.	Joint Venture	11.00%	No
10.	GSPL India Transco Ltd.	Joint Venture	11.00%	No
11.	Haridwar Natural Gas Pvt. Ltd.	Joint Venture	50.00%	No
12.	IHB Ltd.	Joint Venture	25.00%	No
13.	Indraprastha Gas Ltd.	Joint Venture	22.50%	No
14.	Kannur International Airport Ltd.	Associate	16.20%	No
15.	Kochi Salem Pipeline Private Ltd.	Joint Venture	50.00%	No

S. No.	Name of Subsidiary / Associate / Joint Venture (A)	Indicate whether Holding / Subsidiary/ Associate / Joint venture	% of shares held	Does the entity indicated at Column A participate in the Business Responsibility and Sustainability Reporting of the listed entity? (Yes/No)
16.	Maharashtra Natural Gas Ltd.	Joint Venture	22.50%	No
17.	Matrix Bharat Pte Ltd.	Joint Venture	50.00%	No
18.	Mumbai Aviation Fuel Farm Facility Pvt. Ltd.	Joint Venture	25.00%	No
19.	Petronet CI Ltd.	Joint Venture	11.00%	No
20.	Petronet India Ltd.	Joint Venture	16.00%	No
21.	Petronet LNG Ltd.	Joint Venture	12.50%	No
22.	Ratnagiri Refinery and Petrochemicals Ltd.	Joint Venture	25.00%	No
23.	Sabarmati Gas Ltd.	Joint Venture	49.94%	No
24.	Ujjwala Plus Foundation	Joint Venture	25.00%	No
25.	NeuN Green Energy Pvt Ltd.	Joint Venture	50.00%	No
26.	Bharat GPS Bioenergy Private Limited	Joint Venture	50.00%	No
27.	Bharat Petroleum Global Energy Services (Singapore) PTE Limited	Subsidiary	100.00%	No
28.	Arunachal Gas Private Limited	Joint Venture	50.00%	No

VI. CSR Details

29. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

(ii) Turnover (in ₹ crore): ₹ 5,22,668.25 crore

(iii) Net worth (in ₹ crore): ₹ 92,199.41 crore*

*Note: The net worth of the Company has been computed in accordance with the provisions of the Companies Act, 2013, and may therefore differ from the net worth reflected in the standalone financial statements based on the Assets minus Liabilities approach.

VII. Transparency and Disclosures Compliances

30. 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 2025-26			FY 2024-25		
		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	https://www.bharatpetroleum.in/images/files/bpcl-citizen's-charter-jan-2026.pdf	8,764	2,089	Source of complaints is CPGRAMS portal. The average Disposal time is 12 days.	5,116	151	The average Disposal time is 13 days.
Investors (Other than Shareholders)	https://www.bharatpetroleum.in/bharat-petroleum-for/investors/disclosure-under-regulation-46-and-62-of-sebi-lodr-regulations/shareholders-information/corporate-background https://www.bharatpetroleum.in/bharat-petroleum-for/investors/disclosure-under-regulation-46-and-62-of-sebi-lodr-regulations/procedure-related-to-investor-service-request	0	0	NA	0	0	NA

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 2025-26			FY 2024-25		
		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
Shareholders	https://www.bharatpetroleum.in/bharat-petroleum-for/investors/disclosure-under-regulation-46-and-62-of-sebi-lodr-regulations/procedure-related-to-investor-service-request	22	0	NA	26	0	NA
Employees and Workers	https://www.bharatpetroleum.in/images/files/human_rights_policy_bpcl.pdf*	4	4	NA	1	1	
Customers	https://www.bharatpetroleum.in/images/files/bpcl-citizen's-charter-jan-2026.pdf	23,30,864	71,345	1800 22 4344 (Toll-free) The number of complaints increased significantly due to geo-political tensions 96.94% were closed as on 31st March	7,40,923	1,588	99.78% of complaints were resolved with closure time of two days and the remaining ones were addressed and closed satisfactorily within 3 days of registration.
Value Chain Partners	https://www.bharatpetroleum.in/images/files/format-of-the-integrity-pact.pdf	31	0	No Pending Complaints	52	1	The pending complaint was sub judice as of March 31, 2025, hence unresolved. Further, matter was decided and complaint was disposed-off in April 2025.
Others (Vigilance)	https://www.bharatpetroleum.in/vigilance/vigilance.aspx	39	14	NA	41	35	
Others (PIDPI)	https://www.bharatpetroleum.in/PIDPI-booklet/index.html	1	0	NA	2	1	

Note:

*Details of grievance handling process with respect to employees are available under Employees Satisfaction Enhancement (ESE) section of iConnect (Company's internal portal). For employees and workers, there is internal Query management system under intra-link applications of iConnect- Samadhan Portal.

- BPCL has a robust vigilance mechanism enabling Directors, investors, employees, vendors, suppliers, and other stakeholders to report grievances and concerns.
- Shareholders can also raise grievances through the Company Secretary or the dedicated investor grievance email ID: ssc@bharatpetroleum.in.
- BPCL's Customer Care System (CCS) provides an accessible platform for customers to submit feedback, complaints, and suggestions. https://www.bharatpetroleum.in/customer-care.aspx/smartline
- Citizen grievances received through the CPGRAMS portal are addressed within the prescribed timelines.

31. 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 your 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 Issues Identified	Indicate whether risk or opportunity	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.	Climate Change	Risk	Floods and extreme weather pose direct risks to BPCL's refining and marketing operations, as well as its logistics and supporting infrastructure. At the same time, the Company faces transition risks as it advances its decarbonization plans. Changes in regulation, market conditions, and technology are becoming more significant. These factors may affect the value of current assets and require faster investment in alternative energy solutions.	BPCL has defined a decarbonization pathway in response to climate risks, with a target of achieving Net-Zero Scope 1 and Scope 2 emissions by 2040. The Company acknowledges the risks associated with the oil and gas sector and is implementing a mitigation framework to address them. This framework focuses on reducing carbon intensity in operations, improving energy efficiency, and integrating low-carbon and renewable energy solutions across the value chain. It also includes emission reduction measures, adoption of clean technologies, and process improvements to support business continuity and align with global climate objectives.	Negative implications. Climate-related disruptions can result in asset damage, higher maintenance costs, and unexpected downtime, which may affect revenue. At the same time, the shift to cleaner fuels and regulatory restrictions on products such as Light Diesel Oil and Furnace Oil could reduce petroleum product sales and lead to underuse of existing refining and distribution assets. Investments in conventional energy infrastructure may yield lower returns in a low-carbon environment. In parallel, the Company will need to allocate additional capital for climate mitigation measures, including green hydrogen, renewable energy procurement, and decarbonization technologies.
2.	GHG and other emissions	Opportunity	BPCL manages its emissions through a range of decarbonization measures. The Company has implemented energy efficiency improvements, including Energy Conservation schemes, and installed renewable energy capacity that provides several hundred megawatts of captive power. It has also adopted alternative fuels such as bio-CNG, biodiesel, and green hydrogen to reduce carbon intensity across its operations. The expansion of these initiatives has led to measurable reductions in emissions and supports preparedness for potential carbon pricing and asset-related risks.	Not Applicable	Positive implications. These energy conservation measures will contribute to emission reduction through lower energy consumption and improved operational efficiency.
3.	Energy use and transition	Opportunity	BPCL is advancing its transition to sustainable energy sources while improving energy efficiency to reduce emissions and support long-term stability. Changes in the energy landscape present opportunities through evolving regulations, market shifts, technological developments, and new energy sources. At the same time, the Company recognizes that delays in adapting to these changes could lead to higher costs, regulatory exposure, and the risk of stranded assets.	Not Applicable	Positive implications. These actions support alignment with global energy transition trends, strengthen BPCL's competitive position, and reduce exposure to climate-related risks.

S. No.	Material Issues Identified	Indicate whether risk or opportunity	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)
4.	Water Management	Risk	Water remains a key input across BPCL's operations, including refining activities and cooling systems. Its management is necessary to support continued operations, particularly in areas facing water scarcity.	The Company has reduced its total water withdrawal from 56,366.30 TKL in FY 2024-25 to 50,909.25 TKL in FY 2025-26 through targeted water management measures and continues to invest in water conservation initiatives and advanced technologies to improve water-use efficiency. The Bina Refinery operates as a Zero Liquid Discharge (ZLD) facility, ensuring that wastewater is treated and reused within the refinery premises. During the year, the refinery recycled and reused 11,544.83 TKL of water, significantly reducing dependence on freshwater sources. Additionally, the refinery implemented rainwater harvesting initiatives and utilized 473.66 TKL of harvested rainwater.	Negative implications. Risks include potential water shortages, pollution incidents, and non-compliance with regulatory requirements. These factors may affect operational continuity and influence stakeholder perception.
5.	Waste Management	Risk	Waste management is a key consideration for BPCL due to the significant volumes of hazardous and non-hazardous waste generated across its refining, retail, and downstream operations. Major waste streams include oily sludge and spent catalysts from refinery processes, electronic waste from administrative and IT equipment, and solid waste arising from marketing and community activities. Improper handling of these materials can lead to environmental contamination.	The Company follows the principles of Reduce, Reuse, Recycle, Recover, and Repurpose to manage waste across its operations. It complies with regulatory requirements set by the Ministry of Environment, Forest and Climate Change, Central Pollution Control Board, and State Pollution Control Boards. Hazardous waste, including spent clay and oil-bearing residues, is handled through authorized Treatment, Storage, and Disposal Facilities to ensure proper disposal.	Negative implications. Improper waste management can result in legal liabilities and may lead to suspension or cancellation of authorizations by regulatory authorities such as the State and Central Pollution Control Boards, creating both compliance and operational risks.
6.	Product Safety and Quality	Opportunity	BPCL maintains a focus on product quality and safety through defined quality assurance and quality control processes. Measures such as tamper-proof cylinder seals, traceable digital systems in LPG delivery, and automated quality control systems support compliance with regulatory standards and customer requirements for fuels, lubricants, and LPG products.	Not Applicable	Positive implications. As high product quality and safety may improve customer retention rates and reduce recall related costs.
7.	Clean Tech	Opportunity	BPCL is progressing its green energy program through investments in renewable energy, green hydrogen, biogas, carbon capture, utilization and storage, and electric vehicle infrastructure. The Company is integrating these technologies into its core operations to support India's transition towards a more sustainable energy system.	Not Applicable	Positive implication includes improved access to green finance, as a result of increased investments in clean technologies.

S. No.	Material Issues Identified	Indicate whether risk or opportunity	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)
8.	Biodiversity	Risk	Biodiversity management remains a key consideration given the scale of BPCL's refining, pipeline, and land-based operations across varied ecosystems. Inadequate safeguards in this area can lead to habitat degradation and loss of species, which may result in regulatory challenges, resistance from local communities, and reputational impact.	The Company addresses biodiversity-related risks through measures aimed at reducing the environmental impact of its operations. These include efforts to improve resource efficiency, reduce emissions, manage waste responsibly, and undertake conservation initiatives to protect biodiversity.	Negative Implication
9.	Human Capital and Labor Rights	Risk	BPCL places emphasis on upholding human and labor rights across its operations as part of its approach to ethical conduct and social responsibility. Failure to address these aspects can lead to labor disputes, safety incidents, and non-compliance with fair labor practices.	The Company enforces policies that prohibit discrimination and harassment and extends these expectations across its value chain. It supports labor welfare through provisions for freedom of association and collective bargaining, and it prohibits child labor and forced labor. BPCL also focuses on employee benefits, including fair wages, health, and safety measures, in line with human rights requirements.	Negative implication. Non-compliance with these standards can result in regulatory breaches and contribute to an adverse work environment arising from violations of established policies.
10.	Diversity, Inclusive Development and Community Relations	Risk	BPCL recognizes the importance of inclusive development within its operations to support social equity and shared growth. Gaps in inclusivity can lead to dissatisfaction among marginalized stakeholders.	The Company undertakes initiatives aimed at improving stakeholder well-being and strengthening inclusivity. These efforts focus on providing a safe workplace, promoting gender diversity, supporting community welfare, enabling women's empowerment, and building skills. Through these measures, BPCL seeks to contribute to broader social outcomes and align its operations with responsible growth practices.	Negative implication. Failure to address inclusivity concerns may result in regulatory action and potential non-compliance with human rights policies.
11.	Talent Management	Risk	BPCL recognizes that effective talent management is necessary to attract, retain, and develop a capable workforce that can support innovation and sustained growth. Weaknesses in this area may lead to skill gaps, lower employee engagement, and reduced organizational responsiveness to changing market conditions.	The Company places emphasis on learning and development to strengthen employee and leadership capabilities. It runs initiatives aimed at building skills, improving efficiency, and supporting productivity across operations. These programs help maintain a workforce that remains relevant and capable of supporting ongoing improvements within the organization. Such efforts also contribute to a work environment focused on continuous development.	Negative implication. Gaps in talent management can result in the loss of skilled employees, reduced competitiveness, and higher recruitment costs.
12.	Occupational Health and Safety	Risk	BPCL treats occupational health and safety as a core priority to protect its workforce and sustain operational performance. Risks in this area include workplace accidents, injuries, and non-compliance with regulatory requirements, which may affect employee well-being and result in financial loss, reputational impact, and reduced employee engagement.	The Company follows the principle of "Safety First, Safety Must," reflecting its focus on health, safety, security, and environmental management. It applies structured measures to identify and manage safety risks and to maintain safe working conditions across operations. BPCL also extends this approach to customers by ensuring that its products and services meet established safety standards.	Negative implication. Failure to maintain a safe working environment may lead to legal liabilities and regulatory penalties.

S. No.	Material Issues Identified	Indicate whether risk or opportunity	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)
13.	Supply Chain Management	Opportunity	BPCL's procurement and logistics operations extend across a large and complex value chain. The Company incorporates environmental, social, and governance considerations into its supplier selection process, including aspects such as the use of lower-emission materials and adherence to ethical labor practices. This approach supports compliance requirements and contributes to the development of a more sustainable supply chain.	Not Applicable	Positive implication. A structured and compliant supply chain reduces operational and regulatory costs and supports long-term financial performance.
14.	Customer Satisfaction and Grievance Redressal	Risk	BPCL recognizes that customer satisfaction is essential for maintaining competitiveness and building long-term customer relationships. Gaps in product stewardship, including issues related to product quality, communication on safe handling and disposal, and compliance with regulatory requirements, can affect market position and revenue.	The Company provides multiple channels for customers registering complaints and seeking resolutions. These include customer satisfaction surveys, a 24x7 helpline, and a chatbot designed to address concerns promptly. BPCL reviews feedback and data from these channels on an ongoing basis and uses the insights to improve its processes, strengthen service delivery, and respond to customer requirements more effectively.	Negative implication. Failure to meet customer expectations may result in loss of customers and a decline in revenue.
15.	Corporate Governance	Risk	BPCL operates in a highly regulated environment that requires continuous compliance with evolving legal, licensing, and governance requirements in India and overseas. Failure to meet these obligations, including instances of unethical conduct, inadequate transparency, or procedural lapses, can result in legal action, loss of licenses or contracts, and disruption to business operations.	The Company's corporate governance framework focuses on protecting stakeholder interests through transparency, full disclosure, and adherence to ethical standards. It enforces strict measures against corruption, bribery, and anti-competitive practices. BPCL also encourages employee participation in decision-making to incorporate varied perspectives into its strategic direction. Its approach includes initiatives that support community welfare and contribute to sustainable development.	Negative implication. Weak governance practices can lead to regulatory action and operational challenges.
16.	Cyber Security and Data Privacy	Risk	BPCL recognizes the importance of maintaining data integrity and cybersecurity to protect its assets and intellectual property, and to meet regulatory requirements. Risks arising from data breaches, unauthorized access, or system weaknesses can result in financial loss, legal exposure, operational disruption, and reputational impact.	The Company has implemented a comprehensive privacy policy to safeguard customer data and ensure confidentiality. This policy defines measures in place to protect personal information and govern its secure handling. BPCL also maintains a grievance redressal mechanism that allows customers to report concerns or suspected breaches. The Company addresses such issues in a timely manner to maintain transparency and trust.	Negative implication. Weak data protection and cybersecurity practices may lead to loss of intellectual property, compromise of customer data, and disruption of business operations.

S. No.	Material Issues Identified	Indicate whether risk or opportunity	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)
17.	Economic Performance	Risk	Economic performance directly impacts the Company's financial strength, including revenue growth, cost optimization, profitability, and shareholder value. These factors are also affected due to higher crude oil prices, geopolitical conflicts, and market risks.	The Company strengthens its economic performance through focused research and development initiatives and continued investment. These efforts support sustainability and innovation while contributing to long-term growth. By aligning its activities with national priorities, the Company aims to support environmentally responsible development alongside financial performance. It also ensures compliance with all applicable tax laws and regulations.	Negative implication. These risks can affect the Company's profitability.
18.	Research and Development	Opportunity	BPCL recognizes the importance of investing in Research and Development (R&D) to remain aligned with market developments, introduce new products, and improve operational performance. Such investments create opportunities for technological progress, strengthen competitiveness, and support continued relevance in the market.	Not Applicable	Positive implication. By prioritizing R&D, BPCL can foster a culture of innovation, accelerate product development cycles, and deliver solutions that meet ever-changing customer demands.
19.	Asset Integrity & Process Safety	Risk	Maintaining asset integrity and ensuring process safety are critical to preventing incidents and safeguarding people and the environment. Risks include equipment failure, leaks, and operational errors, which can lead to major incidents and damage to the Company's reputation.	BPCL follows process safety practices aligned with standards issued by the American Petroleum Institute. The Company identifies risks related to asset integrity and process operations and addresses them through preventive maintenance programs, detailed risk assessments, infrastructure upgrades, and strengthened emergency response systems.	Negative implication. Failure to maintain asset integrity and process safety can result in financial losses and reduced public confidence.
20.	Availability of Raw Material	Risk	Reliable access to raw materials and energy sources is central to BPCL's operational stability and long-term continuity. Disruptions in supply, including import constraints, can affect production levels, increase costs, and expose the Company to market volatility, potentially affecting business continuity.	The Company addresses these risks by diversifying its supply base, improving operational efficiency, and exploring alternative sources, including renewable energy. It also leverages technology and builds strategic partnerships to reduce dependence on uncertain markets and geopolitical factors, while supporting sustained operations.	Negative implication. Dependence on a limited set of global suppliers can expose the Company to geopolitical risks and may lead to production disruptions.

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.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	Web Links given below*								
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 your value chain partners? (Yes/No)#	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/ certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 9001:2015 (Quality Management), ISO 27001 (Information Security)	ISO 9001:2015 (Quality Management)	Yes, ISO 45001:2018 (Occupational Health & Safety) & OISD (Oil Industry Safety Directorate), ISO 9001:2015 (Quality Management)	ISO 9001:2015 (Quality Management)	United Nations Guiding Principles (UNGP) on Business and Human Rights; Core conventions of International Labor Organization (ILO);	ISO 14001:2015 (Environmental Management), ISO 14064 (Greenhouse Gas Accounting), & ISO 50001:2018 (Energy Management), ISO 9001:2015 (Quality Management)	SDGs and National Commitments	Section 135 of Companies Act	ISO 27001 (Information Security), ISO 9001:2015 (Quality Management), & BIS (Bureau of Indian Standards)
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	To strengthen the sustainability performance, BPCL has outlined specific commitments and measurable targets aligned with its sustainability objectives, along with defined timelines for implementation and achievement: • Principle 6: To achieve 20% ethanol blending petrol by 2025-26 • Principle 6: To achieve Net-Zero for Scope 1 and Scope 2 emissions by 2040 • Principle 8: Procurement from Micro and Small Enterprises (MSEs) to be 25% of the total eligible procurement in FY2025-26								
6. Performance of the entity against specific commitments, goals and targets along-with reasons in case the same are not met	The status of achievement against the targets is provided below: • Principle 6: In FY 2025-26, we achieved the highest-ever monthly blending rate of 20% for the first time in the month of October 2025 and consistently maintained the same till Mar 2026. In FY 2025-26, we also achieved a record ethanol blending rate of 19.87% in petrol, representing an increase of 3.52 percentage points over the previous year • Principle 6: During FY 2025-26, BPCL reduced its combined Scope 1 and Scope 2 GHG emissions to 10.47 MMTCO$_2$e, from 10.79 MMTCO$_2$e in the previous year, achieving a 3.04% reduction in absolute emissions and an 8.75% reduction in emission intensity (based on sales throughput). • Principle 8: During FY 2025-26, the company's total procurement of goods and services, excluding items, which are beyond the scope of MSEs which inter alia include Crude Oil, Petroleum Products, logistics cost through shipping, Railways & Pipelines, LNG/ Natural Gas, API Line pipes, OEM spares & services, proprietary items and services, Technology Licenses and Licensor mandated items, Plant & Machinery, where MSEs were eligible to participate stood at ₹11,874.27 crore. Of this, total procurement from MSEs amounted to ₹3,821.96 crore, achieving 32.19 %.								

#Relevant policies and procedures aligned with nine principles of NGRBC are extended to our value chain partners.

Web Links given below*

Principle 1	https://www.bharatpetroleum.in/images/files/CodeOfConduct_BPCL.pdf https://www.bharatpetroleum.in/images/files/Whistle%20Blower%20Policy%20(updated%202023).pdf https://www.bharatpetroleum.in/images/files/Revised-RPT-Policy-Updated-March-2025.pdf
Principle 2	https://www.bharatpetroleum.in/sustainability/health-safety-security-and-environment/policies/hse-policy.aspx
Principle 3	https://www.bharatpetroleum.in/images/files/Human-Rights-Policy.pdf https://www.bharatpetroleum.in/images/files/EOP%20BPCL(3).pdf
Principle 4	https://www.bharatpetroleum.in/sustainability/health-safety-security-and-environment/policies/hse-policy.aspx
Principle 5	https://www.bharatpetroleum.in/images/files/Human-Rights-Policy.pdf https://www.bharatpetroleum.in/images/files/POSH_English.pdf
Principle 6	https://www.bharatpetroleum.in/sustainability/health-safety-security-and-environment/policies/sustainability-policy.aspx https://www.bharatpetroleum.in/sustainability/health-safety-security-and-environment/policies/hse-policy.aspx
Principle 7	https://www.bharatpetroleum.in/sustainability/health-safety-security-and-environment/policies/hse-policy.aspx https://www.bharatpetroleum.in/pdf/holidaylistingpolicyfinal.pdf
Principle 8	https://www.bharatpetroleum.in/social-responsibility/corporate-social-responsibility/vision-and-policy.aspx https://www.bharatpetroleum.in/images/files/EOP%20BPCL(3).pdf https://msme.gov.in/public-procurement-policy
Principle 9	https://www.bharatpetroleum.in/images/files/bpcl-citizen's-charter-jan-2026.pdf https://www.bharatpetroleum.in/privacy-policy

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)

It gives me great pleasure to present Bharat Petroleum Corporation Limited's Business Responsibility and Sustainability Report (BRSR) for FY 2025-26, prepared in compliance with SEBI requirements.

At BPCL, sustainability is an integral part of how we create long-term value, strengthen resilience, manage risks, and contribute to India's evolving energy future. As the nation advances its aspirations for energy security, economic growth, and environmental stewardship, we remain committed to conducting our business responsibly while enabling an equitable and sustainable transition towards a lower-carbon future.

The global energy landscape continues to undergo profound transformation, shaped by climate change, resource constraints, technological advancements, evolving regulatory expectations, and increasing stakeholder focus on responsible business conduct. Against this backdrop, BPCL continues to embed sustainability into its business strategy, operations, and decision-making processes. We are proactively addressing key environmental, social, and governance priorities, including decarbonization, water stewardship, biodiversity conservation, occupational health and safety, employee capability building, ethical business practices, digital security, customer grievance redressal, and community development.

FY 2025-26 was a year of steady execution against our long-term sustainability objectives. As we balanced the imperatives of energy security, affordability, operational excellence, and environmental responsibility, we continued to strengthen our capabilities and advance our transition towards becoming a future-ready energy enterprise. Our investments in renewable energy, green hydrogen, energy efficiency, resilient supply chains, process safety, water stewardship, and low-carbon technologies are enhancing business resilience while creating sustainable value for all stakeholders.

Advancing the Energy Transition with Purpose

Guided by our vision of 'Energizing Lives', BPCL's energy transition strategy is anchored in a clear long-term commitment to achieving Net Zero Scope 1 and Scope 2 emissions by 2040. To support this ambition, we continue to invest across multiple pathways including renewable energy, energy efficiency, green hydrogen, biofuels, and emerging low-carbon technologies. Backed by approximately ₹ 1 lakh crore of planned investments, our roadmap is designed to strengthen energy security while progressively reducing the carbon intensity of our operations and portfolio.

During FY 2025-26, our decarbonization efforts delivered measurable results. BPCL reduced its Scope 1 and Scope 2 greenhouse gas emissions to 10.47 $MMTCO_2e$, compared to 10.79 $MMTCO_2e$ in the previous year, resulting in an emissions intensity reduction of around 9%.

We also continued to progress towards our goal of building a 10 GW renewable energy portfolio by 2035. During the year, we commissioned a 71 MW solar power project at Prayagraj and further strengthened our renewable energy portfolio. Our installed and commissioned renewable energy capacity increased to 251.14 MW, comprising 239.34 MW of solar power and 11.80 MW of wind power, with an additional 100.8 MW wind power project currently under development. Renewable electricity generated and consumed from our solar and wind assets accounted for 5.29% of our total electricity consumption, reinforcing our commitment to increasing the share of clean energy across operations.

Recognizing the critical role that emerging fuels will play in India's energy transition, we accelerated our investments in green hydrogen and biofuels. During the year, we commissioned a 2.1 MTPD green hydrogen production plant at Bina Refinery and a green hydrogen refueling station at Kochi Refinery in collaboration with Cochin International Airport Limited, strengthening our capabilities across both production and consumption segments of the hydrogen value chain.

We also expanded our biofuels portfolio through the phased commissioning of 100 KLD First Generation (1G) and 100 KLD Second Generation (2G) bio-ethanol plants at Bargarh, Odisha. These facilities have already begun contributing towards ethanol blending targets under the National Policy on Biofuels and have been designed to operate with Zero Liquid Discharge.

In parallel, we continued to support the development of India's compressed biogas ecosystem under the SATAT initiative. Thirteen BPCL-backed CBG plants were commissioned during the year, representing a cumulative installed capacity of approximately 120 MTPD. Together, these initiatives reflect our commitment to fostering a diversified and resilient clean energy ecosystem.

Driving Resource Efficiency and Environmental Stewardship

At BPCL, operational excellence and environmental stewardship go hand in hand. Throughout the year, we remained focused on improving resource efficiency, reducing our environmental footprint, and strengthening circular economy practices across our value chain.

Our water stewardship initiatives continued to deliver meaningful outcomes. Through water conservation initiatives, recycling and reuse measures, Zero Liquid Discharge operations at Bina Refinery, and extensive rainwater harvesting efforts across locations, BPCL reduced water consumption to 33,711.59 TKL from 35,485.47 TKL in the previous year. This translated into a water consumption intensity reduction of around 11%.

Energy efficiency remained another key pillar of our sustainability strategy. Through the implementation of 31 energy conservation initiatives across our operations, we abated 1,29,581 $MTCO_2e$ during the year.

Our circular economy journey also gathered momentum. All BPCL refineries and marketing locations achieved Zero Waste to Landfill certification, reflecting our systematic approach towards waste minimization, material recovery, recycling, and responsible resource management.

At the same time, we strengthened our commitment to biodiversity conservation and natural resource stewardship. Rainwater harvesting infrastructure was expanded to a cumulative catchment area of 17.97 lakh square meters, while our green cover increased to more than 12.90 lakh trees across locations.

As part of our commitment to cleaner mobility solutions and the wider energy transition, we continued to strengthen consumer-facing sustainability infrastructure. During the year, an additional 7,563 retail outlets were equipped with solar power systems, taking the cumulative number of solarized retail outlets across our network to 19,807. We also expanded our EV charging network to 6,823 charging stations across the country, enhancing accessibility to electric mobility infrastructure.

Further reinforcing India's transportation decarbonization efforts, BPCL achieved a record ethanol blending rate of 19.87% in petrol during FY 2025-26, an increase of 3.52 percentage points over the previous year.

Collectively, these initiatives strengthen BPCL's position as a future-ready energy company—one that balances growth with sustainability, supports national energy security, and creates new avenues of value creation in an evolving energy landscape.

Building Trust Through Strong Governance

Our sustainability agenda is anchored in robust governance, effective oversight, and a strong culture of accountability. Board-level supervision, management committee oversight, enterprise-wide risk management processes, and rigorous compliance frameworks ensure that sustainability considerations are integrated into strategic decision-making across the organization.

During the year, BPCL continued to strengthen its governance practices, sustainability disclosures, and risk management systems. These efforts have been increasingly recognized by leading global assessment and disclosure platforms.

Our S&P Corporate Sustainability Assessment (CSA) score improved from 49 to 54, while our ESG Risk Rating from Morningstar Sustainalytics improved from 39.9 to 35. We also elevated our CDP Climate Disclosure rating from 'C' (Awareness Level) to 'B' (Management Level), while securing a 'B-' rating in CDP Water Disclosure in our first year of participation.

BPCL's BRSR for FY 2024-25 received an ESG score of 55 from CRISIL ESG Rating and Analytics, positioning the Company at the top among its industry peers as of 31 March 2026. We were also ranked at the top position among assessments conducted by four SEBI-registered ESG Rating Providers. These achievements reflect the progress we have made in strengthening sustainability performance, governance frameworks, transparency, and risk management practices.

Empowering Our People and Communities

Our people remain central to BPCL's continued success and transformation. In an industry where operational reliability and safety are paramount, we remain unwavering in our commitment to providing a safe, inclusive, and empowering workplace.

Safety continues to be non-negotiable. I am pleased to note that our refineries achieved 113 million man-hours for employees without a Lost Time Accident during the year, while maintaining a Zero Reportable LTIFR for employees. All employees and workers completed mandatory health, safety, and human rights training, reaffirming our commitment to a rights-respecting and responsible work environment.

To strengthen awareness and embed responsible business conduct across the organization, more than 16,000 training programs were conducted during the year covering various principles of the National Guidelines on Responsible Business Conduct (NGRBC).

Building a culture of sustainability requires active employee participation. To foster greater awareness, engagement, and ownership, we introduced several initiatives during the year, including Climate Lexicon to build organizational fluency on climate-related concepts, Sustainability Angel to encourage eco-conscious behavior and recognize employee contributions, and Be a Change Agent for a Cleaner Environment to inspire individual responsibility towards cleanliness and environmental stewardship.

Beyond our workforce, we remain committed to strengthening communities and promoting inclusive development. During FY 2025-26, BPCL invested ₹ 267.17 crore in Corporate Social Responsibility (CSR) initiatives spanning healthcare, education, skill development, environmental conservation, and community welfare, positively impacting more than 25 lakh beneficiaries.

We expanded our CSR interventions across 40 Aspirational Districts in 13 states, supporting national priorities while addressing local development needs. We also contributed to energy accessibility by facilitating 6.25 lakh new PMUY connections under Ujjwala 3.0, enabling cleaner cooking solutions and enhancing quality of life for underserved households across the country.

Looking Ahead

The path ahead demands disciplined execution, purposeful innovation, and collaboration at scale. As energy systems evolve and stakeholder expectations continue to expand, BPCL remains committed to building a resilient and future-ready enterprise that delivers sustainable value while contributing meaningfully to India's development aspirations.

The foundations we have built, together with the strength of our people, partners, and stakeholders, position us well to navigate emerging opportunities and challenges. Our focus remains clear: lowering operational emissions intensity, expanding clean energy solutions, strengthening resource efficiency, enhancing transparency, and enabling customers and communities to participate in a more sustainable future.

As India advances towards becoming a developed nation, the energy sector will play a defining role in shaping economic growth, industrial competitiveness, and environmental stewardship. BPCL is committed to being at the forefront of this transformation, delivering energy that is secure, accessible, affordable, and increasingly sustainable. Through responsible growth, technological innovation, and bold investments in the energy systems of tomorrow, we aspire not only to adapt to change but to help shape it. Our vision is to build a BPCL that continues to power the nation's progress while creating lasting value for future generations and contributing to a cleaner, more resilient, and energy-secure India.

I extend my sincere gratitude to our employees, customers, shareholders, business partners, and the communities we serve for their continued trust and support. Together, we will continue to responsibly energize lives, create enduring value, and contribute to building a future where economic prosperity and environmental responsibility advance hand in hand.

Shri Sanjay Khanna

Chairman & Managing Director with additional charge of Director (Refineries)

8. Details of the highest authority responsible for implementation and oversight of the business responsibility policy/policies

BPCL's sustainability governance is led at the Board level through the Sustainable Development Committee (SDC), which oversees the implementation of Business Responsibility policies across the organization. The committee sets strategic directions, monitors environmental, social, and governance performance, and ensures alignment with National Guidelines on Responsible Business Conduct and Business Responsibility and Sustainability Reporting requirements. It drives execution through the Corporate Health, Safety, Security, and Environment department.

As on March 31, 2026, the Sustainable Development Committee comprised of:

1. Shri Sanjay Khanna - Chairman & Managing Director with additional charge of Director (Refineries) (DIN Number: 09485131)
2. Shri A.P.M Mohammed Hanish - Government Nominee Director (DIN Number: 02504842)
3. Shri Vetsa Ramakrishna Gupta - Director (Finance) (DIN Number: 08188547)

This governance framework is supported by Business Responsibility policies and guidelines, including the Sustainable Development Policy, HSE Policy, Whistleblower Policy, Code of Conduct, POSH Policy, Equal Opportunity Policy, and Human Rights Policy. These policies and guidelines augment compliance, establish accountability, and support ongoing improvement in sustainability practices.

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, BPCL has established a Sustainable Development Committee (SDC) for decision-making pertaining to sustainability related policies and governance aspects. The committee meets to ensure effective management, compliance and strategic planning of sustainability initiatives and provides recommendations for further improvement.

As on March 31, 2026, the Committee comprised of:

1. Shri Sanjay Khanna - Chairman & Managing Director with additional charge of Director (Refineries) (DIN Number: 09485131)
2. Shri A.P.M Mohammed Hanish - Government Nominee Director (DIN Number: 02504842)
3. Shri Vetsa Ramakrishna Gupta - Director (Finance) (DIN Number: 08188547)

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	Committee of the Board	Committee of the Board	Committee of the Board	Committee of the Board	Committee of the Board	Committee of the Board	Committee of the Board	Committee of the Board	Committee of the Board	Any other – Need Basis
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Committee of the Board	Committee of the Board	Committee of the Board	Committee of the Board	Committee of the Board	Committee of the Board	Committee of the Board	Committee of the Board	Committee of the Board	

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
No	No	No	No	No	No	No	No	No

Note: The Company has the required policies and procedures in place, aligned with the above principles and conducted internal assessment of the existing policies as and when required. Various agencies such as statutory bodies/ assurers/ govt agencies/ private agencies within their limited scope and capacity assess various polices.

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

Not Applicable

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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 the awareness programs
Board of Directors	1	Essentials of Finance, Roles & Responsibilities of Audit Committee, Reviewing of Financial Statements and Annual Reports, Relationship with Stakeholders including Finance team, Internal & External Audit, Related Party Transactions & UPSI, Analyzing Inter-corporate Loans and Investments, Evaluation and Review by Audit Committee including interface with ESG, Sustainability and Risk indicators	100.00%
Key Managerial Personnel	1	Insider Trading Regulations and SEBI Regulations	100.00%
Employees other than BoD and KMPs	16,763	Health and Safety Measures, Artificial Intelligence, Stress Management, Technical Skill Development, Environmental Awareness, Physical and Mental Wellbeing, Financial Literacy, Ethics at Work, Leadership Skills etc.	98.96%
Workers*	2,680	Physical and Mental well-being, health safety and welfare etc.	100.00%

*Workers include permanent workers as well as other than permanent workers.

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	Principle 1	National Stock Exchange of India Limited	9,86,480	Fines as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/ CIR/P/0155 dated November 11, 2024 Regulation 17(1), Regulation 18(1),Regulation 19(1)/ 19(2), Regulation 21(2). Total fine payable is ₹ 9,86,480 incl. GST	Yes
	Principle 1	BSE Limited	9,86,480	Fines as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/ CIR/P/0155 dated November 11, 2024 Regulation 17(1), Regulation 18(1),Regulation 19(1)/ 19(2), Regulation 21(2). Total fine payable is ₹ 9,86,480 incl. GST	Yes
	Principle 1 & 9	High court of Gujarat	6,06,603	High court of Gujarat upheld the decision of Gujarat Sales tax Tribunal in Gujarat MST 1996-97 case-Demand was raised for payment of differential tax in the Assessment order for short submission of FORM-II for concessional rate sales to customers. As per Gujarat MST Act, there is no provision to levy interest. Hence to safeguard the revenue from interest loss, penalty was levied in lieu of interest. Hon'ble Gujarat Sales tax Tribunal had reduced the penalty levied during assessment from ₹ 42,15,089/- to ₹ 6,06,603/-.	Yes

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
	Principle 1 & 9	High Court of Telangana	2,00,000	Directed BPCL to pay a cost of Rs. 2,00,000 to the writ petitioner for putting the writ petitioner through the rigmarole of proving his identity and entitlement to the benefit of the order dated 29.11.2024- BPCL filed review application (Review.I.A.No.2 of 2025) against the order dated 29.11.2024 passed by Telangana HC allowing the Writ filed by the writ petitioner and setting aside the rejection letter dated 11.02.2024 by which BPCL has rejected the writ petitioner's candidature to be selected as RO dealer. So order of cost passed in the review for putting the writ petitioner through the rigmarole of proving his identity and entitlement to the benefit of the order dated 29.11.2024. BPCL filed Writ Appeal: 527/2025 against the order but as there is no stay on the order of imposition of cost , BPCL has paid the cost to the writ petitioner subject to outcome of the appeal.	No
	Principle 1	National Stock Exchange of India Limited	5,36,900	Fines as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/ CIR/P/0155 dated November 11, 2024- Regulation 17(1) of SEBI LODR Regulations, total fine payable is Rs.5,36,900 incl. GST	Yes
	Principle 1	BSE Limited	5,36,900	Fines as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/ CIR/P/0155 dated November 11, 2024- Regulation 17(1) of SEBI LODR Regulations, total fine payable is Rs.5,36,900 incl. GST	Yes
	Principle 1	National Stock Exchange of India Limited	5,42,800	Fines as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/ CIR/P/0155 dated November 11, 2024- Regulation 17(1) of SEBI LODR Regulations, 2015, total fine payable is Rs.5,42,800 incl. GST, for the quarter ended 30.09.2025.	Yes
	Principle 1	BSE Limited	5,42,800	Fines as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/ CIR/P/0155 dated November 11, 2024- Regulation 17(1) of SEBI LODR Regulations, 2015, total fine payable is Rs.5,42,800 incl. GST, for the quarter ended 30.09.2025.	Yes
	Principle 9	District Consumer Disputes Redressal Forum, Jhunjhunu	7,01,560	Amount of INR 15,84,119/- (Rupees Fifteen Lakhs Eighty Four Thousand One Hundred and Nineteen Only) was awarded to the consumer and her family by ICICI Lombard and same was transferred to BPCL on 17.05.2022 which is presently lying with BPCL. However, consumer and her family refused to sign Settlement Voucher (SV) / Disbursement Voucher (DV) before releasing transferred amount to consumer and her family which is established practice. Instead, consumer Mrs. Rasidan Bano and her other family members approached District Consumer Disputes Redressal Commission, Jhunjhunu and filed claim for compensation on 10.04.2023. On 27.10.2025 District Consumer Disputes Redressal Forum, Jhunjhunu passed order wherein the Commission in its order set aside the claims made by the claimants and has upheld the compensation amount as given by BPCL (sanctioned from ICICI Lombard). However, commission has put penalty and penal interest against delay in awarding compensation- Delay in awarding compensation. Penalty and penal interest payable levied was Rs.7,01,560/-	Yes
	Principle 1	National Stock Exchange of India Limited	5,42,800	Fines as per SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 ("Master Circular") issued on July 11, 2023 and last updated on January 30, 2026- Regulation 17(1) of SEBI LODR Regulations, 2015, total fine payable is Rs.5,42,800 incl. GST, for the quarter ended 31.12.2025.	Yes
	Principle 1	BSE Limited	5,42,800	Fines as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/ CIR/P/0155 dated November 11, 2024- Regulation 17(1) of SEBI LODR Regulations, 2015, total fine payable is Rs.5,42,800 incl. GST, for the quarter ended 31.12.2025.	Yes
Settlement	Nil	Nil	Nil	NA	
Compounding fee	Nil	Nil	Nil	NA	

Non-Monetary				
	NGRBC Principle	**Name of the regulatory/ enforcement agencies/ judicial institutions**	**Brief of the Case**	**Has an appeal been preferred? (Y/N)**
Imprisonment	Nil	Nil	Nil	NA
Punishment	Nil	Nil	Nil	NA

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**
Fines as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 Regulation 17(1), Regulation 18(1),Regulation 19(1)/ 19(2), Regulation 21(2) .Total fine payable is ₹ 9,86,480 incl. GST	National Stock Exchange of India Limited
Fines as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 Regulation 17(1), Regulation 18(1),Regulation 19(1)/ 19(2), Regulation 21(2). Total fine payable is ₹ 9,86,480 incl. GST	BSE Limited
High court of Gujarat upheld the decision of Gujarat Sales tax Tribunal in Gujarat MST 1996-97 case- Demand was raised for payment of differential tax in the Assessment order for short submission of FORM-II for concessional rate sales to customers. As per Gujarat MST Act, there is no provision to levy interest. Hence to safeguard the revenue from interest loss, penalty was levied in lieu of interest. Hon'ble Gujarat Sales tax Tribunal had reduced the penalty levied during assessment from ₹ 42,15,089/- to ₹ 6,06,603/-.	High Court of Gujarat
Fines as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024- Regulation 17(1) of SEBI LODR Regulations, total fine payable is Rs.5,36,900 incl. GST	National Stock Exchange of India Limited
Fines as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024- Regulation 17(1) of SEBI LODR Regulations, total fine payable is Rs.5,36,900 incl. GST	BSE Limited
Fines as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024- Regulation 17(1) of SEBI LODR Regulations, 2015, total fine payable is ₹ 5,42,800 incl. GST, for the quarter ended 30.09.2025.	National Stock Exchange of India Limited
Fines as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024- Regulation 17(1) of SEBI LODR Regulations, 2015, total fine payable is Rs.5,42,800 incl. GST, for the quarter ended 30.09.2025.	BSE Limited
Amount of ₹ 15,84,119/- (Rupees Fifteen Lakhs Eighty Four Thousand One Hundred and Nineteen Only) was awarded to the consumer and her family by ICICI Lombard and same was transferred to BPCL on 17.05.2022 which is presently lying with BPCL. However, consumer and her family refused to sign Settlement Voucher (SV) / Disbursement Voucher (DV) before releasing transferred amount to consumer and her family which is established practice. Instead, consumer Mrs. Rasidan Bano and her other family members approached District Consumer Disputes Redressal Commission, Jhunjhunu and filed claim for compensation on 10.04.2023. On 27.10.2025 District Consumer Disputes Redressal Forum, Jhunjhunu passed order wherein the Commission in its order set aside the claims made by the claimants and has upheld the compensation amount as given by BPCL (sanctioned from ICICI Lombard). However, commission has put penalty and penal interest against delay in awarding compensation- Delay in awarding compensation. Penalty and penal interest payable levied was ₹ 7,01,560/-	District Consumer Disputes Redressal Forum, Jhunjhunu
Fines as per SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 ("Master Circular") issued on July 11, 2023 and last updated on January 30, 2026- Regulation 17(1) of SEBI LODR Regulations, 2015, total fine payable is ₹ 5,42,800 incl. GST, for the quarter ended 31.12.2025.	National Stock Exchange of India Limited
Fines as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024- Regulation 17(1) of SEBI LODR Regulations, 2015, total fine payable is ₹ 5,42,800 incl. GST, for the quarter ended 31.12.2025.	BSE Limited

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

Yes. BPCL has implemented a comprehensive anti-fraud framework supported by internal controls such as Internal Audit, Vigilance Setup, SAP Governance Risk Control (GRC), Information Security Policy, Whistle Blower Policy, CVC Guidelines, and authority and approval mechanisms to prevent, detect, and mitigate fraud and corruption risks.

BPCL has established a formal mechanism for reporting and investigating fraud, bribery, and corruption complaints through Line Managers, Competent Authorities, Nodal Officers, and the Chief Vigilance Officer (CVO). Complaints are handled confidentially and may result in disciplinary, civil, or criminal action where misconduct is established.

The policy emphasizes employee awareness on fraud prevention, ethical conduct, reporting responsibilities, whistleblower protection, and compliance with anti-fraud and anti-corruption requirements. BPCL's Anti-Fraud Policy applies to all employees, including part-time, deputed, temporary, ad hoc, and contract employees, as well as third parties having a business relationship with the Company, such as vendors, suppliers, contractors, consultants, service providers, lenders, and customers. During FY 2025-26, BPCL conducted 130 vigilance trainings covering 3,792 persons throughout the year for vigilance.

The policy is available on company's website (Anti-Fraud Policy).

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

	FY 2025-26	FY 2024-25
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	Nil	0	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	Nil	0	Nil

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.

Not Applicable as no incidents were reported.

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

	FY 2025-26	FY 2024-25
Accounts payables* X 365 (₹ in crore)	1,33,69,283.88	1,07,52,049.55
Cost of goods/services procured# (₹ in crore)	4,38,389.48	4,30,556.80
Number of days of accounts payables	30	25

Note:

*To calculate the Average Accounts Payable, the average of the opening balance (as on 1st April of the financial year i.e. 1st April 2025) and the closing balance (as on 31st March of the same financial year i.e. 31st March 2026) is considered. This approach is used because it provides a more accurate reflection of the typical level of payables maintained by the organization throughout the year, rather than relying on a single point-in-time value that may be subject to fluctuations.

#Cost of Goods and Services Procured includes raw materials, services, capital expenditure, and other procurement categories.

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 2025-26	FY 2024-25
Concentration of Purchases	a.	(i)	Purchases from trading houses (₹ in crore)	85,549.60	85,871.56
		(ii)	Total Purchases (₹ in crore)	4,38,389.48	4,30,556.80
		(iii)	Purchases from trading houses as % of total purchases	19.51%	19.94%
	b.		Number of trading houses where purchases are made from:	31	22
		(i)	Purchases from top 10 trading houses (₹ in crore)	57,485.01	74,673.41
		(ii)	Total purchases from trading houses (₹ in crore)	85,549.60	85,871.56
		(iii)	Purchases from top 10 trading houses as % of total purchases from trading houses	67.19%	86.96%
Concentration of Sales	a.	(i)	Sales to dealer / distributors	4,34,658.87	4,09,546.74
		(ii)	Total Sales (₹ in crore)	5,20,957.53	4,98,869.01
		(iii)	Sales to dealer / distributors as % of total sales	83.43%	82.10%
	b.		Number of dealers / distributors to whom sales are made	38,098	30,083
	c.	(i)	Sales to top 10 dealers / distributors (₹ in crore)	2,291.58	2,436.35
		(ii)	Total Sales to dealer / distributors (₹ in crore)	4,34,658.87	4,09,546.74
		(iii)	Sales to top 10 dealers / distributors as % of total sales to dealer / distributors	0.53%	0.59%
Share of RPTs in	a.	(i)	Purchases (Purchases with related parties) (₹ in crore)	10,037.54	13,363.67
		(ii)	Total Purchases (₹ in crore)	4,38,389.48	4,30,556.80
		(iii)	Purchases (Purchases with related parties as % of Total Purchases)	2.29%	3.10%
	b.	(i)	Sales (Sales to related parties) (₹ in crore)	1,578	1,233.02
		(ii)	Total Sales (₹ in crore)	5,20,957.53	4,98,869.01
		(iii)	Sales (Sales to related parties as % of Total Sales)	0.30%	0.25%
	c.	(i)	Loans & advances given to related parties (₹ in crore)	47.25	145.50
		(ii)	Total loans & advances (₹ in crore)	3,844.32	2,262.50
		(iii)	Loans & advances given to related parties as % of Total loans & advances	1.23%	6.43%
	d.	(i)	Investments in related parties (₹ in crore)	6,819.18	8,976.87
		(ii)	Total Investments made (₹ in crore)	11,372.83	14,416.71
		(iii)	Investments in related parties as % of Total Investments made	59.96%	62.27%

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	Category of Value Chain Partners covered	% of value chain partners covered (by value of business done with such partners) under the awareness programs
1,669	Health and Safety, Operations, Skill upgradation, Emergency Response, MSE Policy, Compliance, etc.	Supplier, Vendors, Contractors, Customers	4.09%

Note: % age of value chain partners covered under the awareness programs is calculated using value of business done with such partners divided by value of total sales and purchases by the Company.

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.

The Company has set out a defined process to manage conflicts of interest. Directors are required to disclose their interests through Form MBP-1 at Board meetings, in accordance with the Companies Act, 2013. The Board is informed of any transactions involving a director's interest, after which the concerned director abstains from participating in the related discussions.

BPCL has also implemented a Code of Conduct for Board Members and Senior Management Personnel. This requires directors to declare that they will not engage in situations that may directly or indirectly conflict with the Company's interests. The Code prohibits directors from taking part in decisions where a personal conflict exists or may reasonably be perceived.

https://www.bharatpetroleum.in/images/files/CodeOfConduct-BPCL-7-3-24.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.**

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	26.02%	12.86%	1. Hydrogen Refueling Station at Kochi - Development of hydrogen refueling infrastructure to support hydrogen-based mobility and accelerate adoption of clean transportation fuels. 2. Carbon Capture & Utilization (CCU) at Bina Refinery - Demonstration-scale CO_2 capture project (15 MTPD) with in-house conversion of captured CO_2 into value-added products such as formic acid, methanol, and sustainable aviation fuel (SAF) precursors. 3. Digital Twin and Real-Time Optimization (BPMARRK®-Aspen HYSYS® RTO) - Deployment of advanced digital technologies to improve refinery energy efficiency, process optimization, and emissions reduction. 4. Waste-to-Value and Circular Economy Solutions - Conversion of industrial and agricultural waste streams into valuable products, including DDGS-based bioplastics, boiler ash-derived green silica, waste plastic geocells for road construction, and enriched organic fertilizers. 5. Sustainable Aviation Fuel (SAF) and Advanced Biofuels Development - Development of technologies for converting Used Cooking Oil (UCO) into Sustainable Aviation Fuel (SAF) and evaluation of bio-isobutanol-diesel blends to support the transition to lower-carbon transportation fuels.
Capex	10.37%	5.24%	1. Pipeline Infrastructure: ATF pipeline projects reduce dependence on road transportation, lowering GHG emissions, air pollution, fuel consumption, traffic congestion, and road safety risks while improving logistics efficiency. 2. Renewable Energy: Wind and solar power projects increase clean energy usage, reduce carbon emissions, and support the Company's decarbonization and energy transition objectives. 3. Emission Reduction: Vapour Recovery Systems help reduce VOC emissions, improve air quality, minimize product losses, and strengthen environmental compliance. 4. Energy Efficiency: Electrical heat tracing, automation, and grid upgrades improve energy efficiency, reduce resource consumption, and enhance operational reliability. 5. Biofuel Infrastructure: Ethanol and biodiesel facilities support cleaner fuel adoption, increased biofuel blending, and lower lifecycle emissions. 6. Safety and Employee Welfare: Investments in safety systems, housing, office infrastructure, and staff facilities enhance workplace safety, employee well-being, and operational resilience.

Note: The percentage of R&D and Capex investments in environment and social initiatives are determined by identifying and segregating total R&D and Capex expenditures made towards environmental sustainability (e.g., energy efficiency, renewables) and social well-being (e.g., health & safety, staff welfare).

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

Yes. BPCL has implemented procedures and initiatives to support sustainable sourcing, with a focus on inclusive participation, safety standards, and responsible procurement. The Company complies with the Public Procurement Policy for Micro and Small Enterprises Order, 2012, including subsequent amendments. During FY 2025-26, total procurement of goods and services, excluding works contracts and where MSEs were eligible to participate, stood at ₹ 11,874.27 crore. Procurement from MSEs reached ₹ 3,821.96 crore, representing 32.19% of the total and exceeding the mandated target of 25%. BPCL provides early payment options to its MSME vendors through the Trades Receivable Discounting System.

To increase engagement with MSEs, the Company took part in Vendor Development Programs organized by MSME Development and Facilitation Offices, with participation from more than 1,800 vendors. BPCL also conducted two online Special Vendor Development Programs for MSE SC and ST vendors and MSE women vendors. Participants received briefings from officials of the Ministry of MSME and the National SC and ST Hub Office. These sessions outlined current and anticipated business requirements, along with relevant developments in processes and technologies.

BPCL appoints contractors across multiple service categories and holds responsibility for maintaining safe working conditions for all service providers. Contractor selection and pre-qualification consider prior safety performance and demonstrated safety capability. The Company is progressing towards the inclusion of environmental and social considerations in its procurement practices.

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

32.19 % of inputs were sourced from MSE vendors, where MSEs vendors were eligible to participate.

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

BPCL ensures responsible management of waste materials to minimize environmental impact and maximize resource recovery.

(a) **Plastics (including packaging):** Plastic Waste Management Rules require producers to fulfil Extended Producer Responsibility (EPR) obligations for the management of plastic waste. As a registered Brand Owner under the EPR framework for plastic packaging used in lubricants and LPG business, BPCL has achieved 2,655 MT of Plastic EPR end of life credits for FY 2025-26.

(b) **E-waste:** Not Applicable

(c) **Hazardous waste**

Used Oil: As part of its commitment to sustainability, resource efficiency, and circular economy principles, BPCL has undertaken several initiatives towards responsible used oil management and implementation of EPR for used oil.

BPCL is actively advancing circular economy principles in the lubricants sector through the development and commercialization of automotive and industrial lubricants formulated with Re-refined Base Oils (RRBO), promoting resource conservation, extending material lifecycles, and reducing dependence on virgin base oils without compromising product performance. To strengthen this sustainable value chain, BPCL procures RRBO from authorized re-refiners and collaborates closely with them to enhance quality and performance standards, supporting the growth of a reliable re-refining ecosystem in India. In parallel, BPCL promotes responsible used oil management through stakeholder engagement, awareness initiatives, and technical interactions, while actively working with regulatory and standard-setting bodies such as Bureau of Indian Standards (BIS), Central Pollution Control Board (CPCB), and Resource Efficiency and Circular Economy Industry Coalition (RECEIC) to support the implementation of the EPR framework and the development of a robust used oil management ecosystem in India. In line with the guidelines issued by the MoEFCC, BPCL has completed EPR registration for used oil on the CPCB EPR portal. The Annual Return filing for FY 2025–26 is currently under progress.

(d) **Other waste:** Not Applicable

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, take steps to address the same.

Yes. BPCL is a registered Brand Owner under the EPR framework for plastic, and its waste collection and reclamation activities are aligned with the EPR plans submitted to the Pollution Control Boards. To promote responsible used oil management, BPCL has implemented Extended Producer Responsibility (EPR) frameworks in line with MoEFCC guidelines. We have successfully completed the required EPR registration on the CPCB portal, and the Annual Return filing for FY 2025-26 is currently underway.

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?

BPCL has not conducted product life-cycle assessment in FY 2025-26.

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

Not Applicable

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
Oil Recovered from Sludge, Reprocessed Slop, ETP Sludge Recycled/Reused at Site	0.08%	0.07%

Note: The percentage of recycled or reused input material is calculated by determining the value of waste material reused in the production process. The value of reused material is estimated by multiplying the quantity of waste reused during the reporting period by the average crude oil FOB price (India Basket), which serves as a proxy valuation basis. The percentage is then computed as the value of recycled/reused material divided by the Total Cost of Materials Consumed during the reporting period and expressed as a percentage.

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

	FY 2025-26			FY 2024-25		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	Nil	Nil	2,655	Nil	2,747	2,803
E-waste	Nil	Nil	Nil	Nil	Nil	Nil
Hazardous waste	Nil	Nil	Nil	Nil	Nil	Nil
Other waste (Non-Hazardous Waste)	Nil	Nil	Nil	Nil	Nil	Nil

Note: BPCL is a registered Brand Owner under the EPR framework for the plastic used in the lubricants and LPG business. The disclosure for the previous year has been restated in alignment with the updated methodology.

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Plastic Packaging	40.99%

Note: BPCL is a registered Brand Owner under the EPR framework for the plastic packaging used in the lubricants and LPG cylinders.

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	Total (A)	% of employees covered by									
		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	5,969	5,969	100.00%	5,969	100.00%	0	0	5,969	100.00%	1,224	20.51%
Female	764	764	100.00%	764	100.00%	764	100.00%	0	0.00%	114	14.92%
Total	**6,733**	**6,733**	**100.00%**	**6,733**	**100.00%**	**764**	**11.35%**	**5,969**	**88.65%**	**1,338**	**19.87%**
Other than Permanent Employees											
Male	0	0	0%	0	0%	0	0%	0	0	0	0%
Female	1	0	0%	0	0%	0	0%	0	0	0	0%
Total	**1**	**0**	**0%**	**0**	**0%**	**0**	**0%**	**0**	**0**	**0**	**0%**

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

Category	Total (A)	% of workers covered by									
		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	2,134	2,134	100.00%	2,134	100.00%	0	0.00%	2,134	100.00%	1,374	64.39%
Female	78	78	100.00%	78	100.00%	78	100.00%	0.00%	0.00%	23	29.49%
Total	**2,212**	**2,212**	**100.00%**	**2,212**	**100.00%**	**78**	**3.53%**	**2,134**	**96.47%**	**1,397**	**63.16%**
Other than Permanent Workers											
Male	31,435	31,435	100.00%	31,435	100.00%	0	0.00%	0	0.00%	0	0.00%
Female	1,132	1,132	100.00%	1,132	100.00%	1,132	100.00%	0	0.00%	0	0.00%
Total	**32,567**	**32,567**	**100.00%**	**32,567**	**100.00%**	**1,132**	**3.48%**	**0**	**0.00%**	**0**	**0.00%**

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

		FY 2025-26	FY 2024-25
i)	Cost incurred on well-being measures (well-being measures means well-being of employees and workers (including male, female, permanent and other than permanent employees and workers) (₹ in crore)	244.82	240.05
ii)	Total revenue of the Company (₹ in crore)	5,22,668.25	5,00,371.25
iii)	Cost incurred on well-being measures as a % of total revenue of the Company	0.05%	0.05%

2. Details of retirement benefits, for current FY and previous FY:

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100.00%	100.00%	Yes	100.00%	100.00%	Yes
Gratuity	100.00%	100.00%	NA	100.00%	100.00%	NA
ESI	0.00%	100.00%	Yes	0.00%	100.00%	Yes

Note: Gratuity covers only permanent employees and workers.

BPCL has taken exemption from ESI as all the employees are having salary more than the limit specified in ESI. ESI is applicable only for contract workers.

3. Accessibility of workplaces

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

Yes, the Company ensures that its offices, plants, and other premises are accessible to differently abled employees and workers. Facilities such as ramps, lifts, wheelchairs, accessible washrooms, rest areas, and medical support are provided based on the requirements of each location. The Company also undertakes necessary structural modifications and policy adaptations in accordance with the provisions of the Persons with Disabilities Act, 2016, fostering an inclusive, safe, and supportive work environment for all employees and workers.

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

Yes, the Company has an Equal Opportunity Policy and a Human Rights Policy aligned with the provisions of the Rights of Persons with Disabilities (RPwD) Act, 2016. BPCL is committed to fostering an inclusive, diverse, and non-discriminatory workplace where equal opportunities are provided to all employees and applicants, including persons with disabilities. The policies promote dignity, fairness, accessibility, and equal treatment in employment, training, career development, and workplace benefits. These commitments are embedded within the Company's Human Rights framework and are publicly available on the Company's website. The policies can be accessed through the following link. https://www.bharatpetroleum.in/images/files/EOP%20BPCL(3).pdf

https://www.bharatpetroleum.in/images/files/Human_Rights_Policy_BPCL.pdf

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100.00%	97.54%	100.00%	100.00
Female	100.00%	94.74%	0.00%	0.00%
Total	**100.00%**	**97.38%**	**100.00%**	**100.00%**

Note: No female permanent worker availed maternity leave in the current (FY 2025-26) and previous (FY 2024-25) reporting period hence return to work and retention rates are 'zero percent'

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	BPCL follows an open-door policy that allows employees at all levels to engage directly with leadership without hierarchical restrictions. The Company promotes openness and transparency and encourages employees to raise concerns through multiple channels, including Line Managers, Heads of Departments, Human Resources, the Employee Satisfaction Enhancement (ESE) Department, and the Senior Leadership Team. To address workplace concerns, BPCL has established formal mechanisms such as the Grievance Management System through the Samadhan Portal, Safety Committees, the Internal Committee under the Prevention of Sexual Harassment framework, the Whistle-blower Policy, and the Human Rights Policy. These platforms allow employees and workers to submit complaints, including anonymously, either through their line manager, Human Resources, or directly to the ESE Department. Procedures and frequently asked questions related to the ESE process are available on the Company's intranet. New recruits receive training during induction on organizational policies, including the Code of Conduct, Discipline and Appeal Rules or Standing Orders, and the Prevention of Sexual Harassment guidelines to ensure awareness of company rules and compliance requirements. For contractual workers, location-level committees have been set up to facilitate the reporting and resolution of grievances on a monthly basis.
Other than Permanent Workers	Yes	
Permanent Employees	Yes	
Other than Permanent Employees	Yes	

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

Category	FY 2025-26			FY 2024-25		
	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	**6,733**	**0**	**0.00%**	**6,196**	**0**	**0.00%**
Male	5,969	0	0.00%	5,580	0	0.00%
Female	764	0	0.00%	616	0	0.00%
Total permanent workers	**2,212**	**2,164**	**97.83%**	**2,551**	**2,447**	**95.92%**
Male	2,134	2,093	98.08%	2,438	2,356	96.64%
Female	78	71	91.03%	113	91	80.53%

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	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	5,969	1,936	32.43%	5,889	98.66%	5,580	5,580	100.00%	5,580	100.00%
Female	765	161	21.05%	735	96.08%	617	617	100.00%	617	100.00%
Total	**6,734**	**2,097**	**31.14%**	**6,624**	**98.37%**	**6,197**	**6,197**	**100.00%**	**6,197**	**100.00%**
Workers										
Male	33,569	33,569	100.00%	33,569	100.00%	29,103	29,103	100.00%	29,103	100.00%
Female	1,210	1,210	100.00%	1,210	100.00%	1,077	1,077	100.00%	1,077	100.00%
Total	**34,779**	**34,779**	**100.00%**	**34,779**	**100.00%**	**30,180**	**30,180**	**100.00%**	**30,180**	**100.00%**

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	5,969	5,967	99.97%	5,580	5,580	100.00%
Female	765	764	99.87%	617	617	100.00%
Total	**6,734**	**6,731**	**99.96%**	**6,197**	**6,197**	**100.00%**
Workers						
Male	33,569	2,134	6.36%	29,103	2,438	8.38%
Female	1,210	78	6.45%	1,077	113	10.49%
Total	**34,779**	**2,212**	**6.36%**	**30,180**	**2,551**	**8.45%**

Note: Total employee and worker counts include permanent and other than permanent employees and workers. Performance and career development reviews are not conducted for other than permanent employees and workers.

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, BPCL implements a comprehensive, Board-approved Corporate Safety Management System (CSMS), which serves as the overarching framework for managing Occupational Health, Safety, Security, and Environment (HSSE) risks across the enterprise. The CSMS is aligned with ISO 45001-Occupational Health & Safety Management System and is uniformly deployed across all refineries, installations, pipelines, LPG plants, depots, terminals, and offices, covering employees and contract workforce, operational assets, facilities, and project activities, relevant stakeholders and business partners.

The HSE Policy, endorsed by top management, continues to guide the organization in maintaining a safe, healthy, and productive workplace, with a strong commitment to regulatory compliance and continual improvement. Each operating location is supported by a dedicated HSSE function, responsible for ensuring compliance with statutory requirements and effective implementation of safety practices without compromising HSE standards.

During FY 2025-26, BPCL further strengthened its system through enhanced digital safety monitoring and dashboards, deeper integration of process safety, contractor safety, and asset integrity management and reinforced implementation of 12 Life Saving Rules (LSRs) across all business units. BPCL continues to conduct Hazard Identification & Risk Assessment (HIRA) and Aspect-Impact (AI) analysis across all operational sites, ensuring proactive identification and mitigation of risks.

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

BPCL follows a robust and systematic risk management approach under CSMS, aimed at managing risks to As Low As Reasonably Practicable (ALARP) levels across routine, non-routine, and emergency situations.

The system remains enterprise-wide, covering all operations, assets, employees, contractors, and stakeholders. Key Processes (Retained & Strengthened) includes:

- Comprehensive HIRA Studies that are conducted across all locations and periodically reviewed to incorporate learnings from incidents and operational changes.
- Adoption of advanced risk assessment tools like HAZOP (Hazard and Operability Studies), Quantitative Risk Assessment (QRA), Aspect-Impact (AI) Assessments and Threat, Vulnerability & Risk Assessment (TVRA)
- Strengthening Process Safety Management (PSM) for uniform implementation across refineries to ensure inherently safer operations and prevention of catastrophic events by conducting gap assessment studies.
- Continued use and strengthening of the enterprise Digital Safety Portal (Enhanced) for incident and near-miss reporting, tracking leading and lagging indicators and ensuring closure of Corrective and Preventive Actions (CAPA)
- Adoption of API RP 754 for monitoring and analysis of Process Safety Events (PSEs) to strengthen preventive systems.
- Ongoing alignment and Compliance with Regulatory Standards, OISD (175 safety standards), PNGRB guidelines, and PESO requirements.

- Robust audit framework ensuring conduct of regular internal safety audits, external safety audits (ESAs) by OISD, PNGRB, and PESO. Also strengthened Surprise Dip Stick Audit (SDSA) focusing on Life Saving Rules compliance. These systems ensure continuous risk identification, assessment, and mitigation, reinforcing operational safety and reliability.

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

Yes, BPCL promotes a strong safety culture with active employee and contractor participation, retaining and further strengthening its established practices.

We have retained and enhanced Hazard & Near-Miss reporting where all employees are actively encouraged to report hazards, unsafe conditions, and near misses through the digital safety portal, with increased emphasis on proactive reporting. All reported incidents undergo Root Cause Analysis (RCA), and learnings are shared across the organization to prevent recurrence. Safety Committees continue to function as per statutory requirements by maintaining equal representation of workers and management to play a key role in reviewing safety performance and implementing improvements. Safety Awareness & Campaigns are conducted regularly with Monthly Safety Themes at toolbox talks, and campaigns by focusing on PPE usage, Safe driving, Ergonomics and Hazard awareness.

Retained and Reinforced Stop Work Authority by empowering all employees and contract personnel to remove themselves from unsafe situations without fear of reprisal. Functional heads, supervisors, employees, and contractors are continuously encouraged to embed safety into daily operations, planning, and decision-making which strongly depicts Leadership & Workforce Engagement at all levels. These initiatives continue to strengthen transparency, accountability, and collective ownership of safety.

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

Yes, BPCL continues its holistic approach to employee health and well-being, extending beyond occupational requirements to include preventive and general healthcare services. Retained and Strengthened Key Initiatives like periodic medical examinations for employees and contract workers with continued compliance with provisions of the Factories Act. Well-equipped OHS centers at key operational locations with improved accessibility to medical support. For the robust emergency preparedness measures First-aid kits available across all sites and continued the initiative of ensuring at least 20% of the workforce are trained in first aid, with refresher programs. Industrial Hygiene Monitoring through regular monitoring of workplace exposure to noise, dust, and hazardous chemicals, with mitigation measures in place. Continued focus on Health & Wellness Programs on preventive healthcare, health awareness and employee well-being. These measures demonstrate BPCL's sustained commitment to protecting workforce health and enhancing overall well-being.

Building on the strong foundation laid in past, BPCL has retained robust systems like CSMS, HIRA, PSM, digital reporting, and safety committees with enhanced digitalization and monitoring frameworks by strengthening on-ground compliance with Life Saving Rules with improved employee participation and proactive safety reporting along with continued focus on health, hygiene, and well-being. This ensures sustained progress toward Zero Harm, operational excellence, and alignment with global OHS best practices, reinforcing BPCL's position as a leader in Health & Safety management.

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

Safety Incident/Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0.013	0.022
Total recordable work-related Injuries	Employees	0	0
	Workers	0	2
No. of fatalities	Employees	0	0
	Workers*	3*	2
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

Note:*

- COT Vadinar -one person got stuck between Fire tender and the Wall and succumbed to injuries -Date of incident -30-05-2025
- LPG -Coimbatore -one person got electrocuted in plant during maintenance and declared dead -Date of Incident -03-08-2025
- Kochi Refinery -Poly Propylene Project -a worker stuck between two road rollers and succumbed to injuries -Date of incident -06-02-2026

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

BPCL places the highest priority on ensuring a safe, healthy, and sustainable workplace through a comprehensive and integrated approach driven by its Health, Safety and Environment (HSE) Policy. All employees undergo structured "Safety in the Workplace" training at operational locations, including induction, refresher, and role-based programs, ensuring strict compliance with applicable legislative and regulatory requirements. This commitment is reinforced through globally recognized certifications across its refineries and marketing units, namely ISO 9001:2015 for quality, ISO 14001:2015 for environmental management, and ISO 45001:2018 for occupational health and safety, all unified under an Integrated Management System (IMS) to ensure consistency, continual improvement, and operational excellence across locations.

The organization implements robust safety management systems encompassing well-defined operation and maintenance procedures, a permit-to-work system integrated with Job Safety Analysis (JSA), mandatory use of personal protective equipment (PPE), and structured risk assessment and mitigation processes. Advanced frameworks such as Process Safety Management (PSM), Management of Change (MOC), and periodic safety audits are deployed to proactively identify hazards and enhance operational safety. Engineering controls are embedded from the design stage itself, including the incorporation of Safety Integrity Level (SIL-3) systems for critical processes, ensuring high reliability and risk reduction. Asset integrity is maintained in line with the latest engineering practices and industry standards, while firefighting systems are designed as per OISD and NFPA guidelines and electrical safety is ensured in accordance with CEA regulations and IS 3043 standards.

Emergency preparedness remains a key focus area, with all locations having a comprehensive Emergency Response and Disaster Management Plan (ERDMP) approved in line with PNGRB guidelines. The effectiveness of these systems is regularly validated through mock drills and scenario-based exercises, with enhanced focus in the current financial year on strengthening digital monitoring, real-time incident reporting, and improved emergency communication systems. The Company has also further strengthened its safety governance in this financial year through increased frequency of leadership safety walkthroughs, enhanced contractor safety management practices, and wider adoption of behavior-based safety (BBS) initiatives to promote a proactive safety culture.

Employee engagement plays a vital role, with active participation in incident reporting, investigation, safety committees, and structured safety meetings at multiple organizational levels. In the current year, BPCL has further emphasized data-driven safety performance monitoring, leveraging analytics to identify trends, prevent incidents, and drive continuous improvement. Additionally, the Company promotes a culture of safety beyond the workplace through Off-the-Job Safety initiatives, encouraging employees and their families to adopt safe practices in daily life.

BPCL integrates strong policy commitment, continuous training, advanced engineering measures, employee involvement, and technological enhancements to ensure a safe, compliant, and resilient workplace environment.

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

	FY 2025-26			FY 2024-25		
	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	Nil	0	0	Nil
Health & Safety	0	0	Nil	0	0	Nil

14. Assessments for the year:

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

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

BPCL ensures that all safety-related incidents and identified risks are systematically addressed through a structured and proactive corrective action framework aligned with stringent regulatory and internal standards. All operating locations adhere to requirements prescribed under ISO 45001, OISD, PESO, PNGRB, and relevant BIS and API standards, supported by well-defined operating procedures, manuals, and approved Emergency Response and Disaster Management Plans (ERDMP). Any safety-related incident is promptly reported and investigated by competent teams, with the level of investigation proportional to the severity and potential impact of the incident. Root cause analysis is carried out to identify underlying issues, and appropriate corrective and preventive actions are implemented in a time-bound manner to eliminate recurrence.

Learnings from incidents are systematically disseminated across locations through structured communication mechanisms, enabling organization-wide awareness and strengthening of preventive practices. The effectiveness of corrective measures is continuously tracked through periodic safety audits, inspections, and management reviews to ensure sustained improvement. Significant risks and concerns identified through health and safety assessments are addressed through a combination of engineering interventions, adoption of advanced technological and digital monitoring solutions, and enhancement of operational controls. During the current financial year, BPCL has further strengthened its focus on predictive and data-driven risk management by leveraging analytics, improving near-miss reporting culture, and enhancing contractor safety management practices.

In addition, targeted training programs and capability-building workshops are conducted to address identified gaps in safety competencies, while behaviour-based safety initiatives continue to reinforce safe work practices at all levels. Regular reviews at various organizational levels ensure close monitoring of high-risk areas and implementation of additional safeguards wherever required. Through this integrated approach of timely incident response, continuous learning, and proactive risk mitigation, BPCL remains committed to maintaining high standards of occupational health and safety and driving continual improvement in workplace safety performance.

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).

(A) **Employees:** Yes, the Company has internal schemes that provide coverage for both accidental and non-accidental deaths, with compensation determined as per the provisions of these schemes.

(B) **Workers:** Yes, Solatium scheme in place for permanent workers. Accidental Ex-gratia scheme in place for contract workmen who meet with accident in our premises.

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

BPCL has established a robust mechanism to ensure that statutory dues related to contract workers engaged through value chain partners are duly deducted and deposited in compliance with applicable laws. Contractors are contractually obligated to ensure timely and accurate payment of wages as well as statutory contributions such as Provident Fund (PF) and Employees' State Insurance (ESI) for all deployed workforces. As part of the bill processing system, contractors are required to submit verifiable documentary evidence including wage registers, PF/ESI challans, and proof of remittance of statutory dues. Wage payments are mandated to be made through electronic modes, primarily via NEFT transfers directly into the bank accounts of contract workers, ensuring transparency, traceability, and elimination of cash-based discrepancies.

To further strengthen compliance, disbursement of wages and submission of statutory payment proofs are authenticated and verified by the principal employer's authorized representative prior to the release of contractor payments. This multi-level verification mechanism helps ensure adherence to statutory requirements and contractual obligations. In the current financial year, BPCL has continued to reinforce digital monitoring and documentation practices to improve oversight and drive higher compliance levels among contractors. Given the present structure of the value chain ecosystem, these controls are primarily applicable to contractors, who constitute the relevant value chain partners for the purpose of ensuring compliance with statutory dues.

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

	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 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	0	0	0	0
Workers	3	2	0	0

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

Yes, BPCL is deeply committed to the welfare of its retired employees. The Company has upgraded its online portal to provide a practical and user-friendly platform, which includes features such as self-updating of personal contact information and mobile accessibility. BPCL also offers comprehensive pre-retirement training programs designed to support physical health, mental well-being, financial literacy, and personal development. These programs address key areas like health management, fitness regimens, stress management, and coping strategies for emotional resilience. They further equip employees with essential knowledge on investment planning, retirement savings, pension schemes, and overall financial management, helping to secure their financial future post-retirement. Through these initiatives, BPCL ensures its employees receive a holistic set of tools for a fulfilling and healthy retired life, underscoring the Company's steadfast commitment to its workforce even beyond active service.

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	0.26%
Working Conditions	0.02%

Note: % of value chain covered is calculated as business done with the value chain partner divided by total sales & total purchase.

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

During the reporting period, the Company conducted health and safety and working conditions assessments, covering 0.26% and 0.02% of its value chain partners respectively. The assessments did not identify any material health and safety and working conditions issues requiring corrective action. Nevertheless, the Company continues to proactively promote a strong safety culture across its value chain by ensuring that value chain partners and contract workers undergo appropriate health and safety training as part of its established practices.

BPCL's value chain partners that access our operating locations, abide by the Company's workplace health and safety guidelines, a few such initiatives are outlined below:

Value Chain Partner	Health and Safety Concerns	Major Efforts Undertaken
Contractors Executing various Project Works at Project locations.	Life risks due to: 1) Fall from height during work execution. 2) Fall and trapped inside Excavated Pit and buried due to soil collapse 3) Trapped inside confined space & life risk due to suffocation, Fire situation. 4) Fire accident due to working in Hazardous area (Brown Field locations). 5) Material handling and accident due to failure of lifting equipment, unconducive site condition.	1. Contractors and workmen undergo a mandatory induction program prior to commencing work, focusing on safety rules, regulations, SOPs, CSMS objectives, Project HSSE Management and Assurance Plan. 2. They are required to use PPE, comply with 12 Life Saving Rules, and have a mitigation plan for construction hazards. 3. A HIRA/HAZOP Study is conducted before work commences, and contractors are required to have a HSSE supervisor before job execution. 4. Regular safety awareness enhancement activities, ((5,816) Safety talks (609) + Toolbox Talks (5,207)), Safety Committee Meetings (410), and site visits (756), are organized to ensure safety and deal with violations through CAPA. 5. A competency building and safety awareness development program was organized for contract workers at regional, HQ, and site levels. The program included construction safety, first-aid training, and standard operating procedures (SOPs), with 4,118 participants and 7,551 training man-hours. 6. In 2025-26, 21, 55,747 man-days were worked at project sites without LTA. 7. Contractors and employees are encouraged to report any near miss or breach pertaining to Life Saving Rules (LSR). This year, 225 near-misses and 121 LSR breaches were reported across all 77 project locations. 8. 38 health check-up camps were organized, benefiting 3,281 contract workers around the project site.
Mobile Cascade crew/ CNG stations	CNG leakage during filling LCV Cascade at Mother Station.	1. The maintenance checklist includes a visual inspection of stainless-steel tubing and a soap solution test of threaded joints. 2. Advisory note issued regarding the safe transit of CNG cascades via LCV/HCV. 3. 728 Safety campaigns were conducted focusing on handling emergency situations involving 5,824 customers including drivers, dealers, and compressor operators.
TT Crew	Road Transport of hazardous/ flammable fuels	1. 11,400 (Retail) + 9,090 (LPG) TT Crew members received Defensive Driving Training (DDT). 2. 10,900 (Retail) + 1,623 (LPG) TT crew members received simulator-based DDT training. 3. 236 (185 Retail & 51 LPG) Health check-up camps conducted.
Retail Network/ Dealers/ Distributors	Fire accidents during product transfer	Mock drills on emergency situations were held at several ROs in accordance with the ERDMP to boost staff confidence and skills.

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.

BPCL identifies and engages with key stakeholder groups through a structured process based on the extent to which stakeholders influence or are impacted by the Company's operations and sustainability performance. Stakeholders are mapped across value chain and classified into internal and external based on criteria such as influence, impact, and relevance to business objectives. BPCL recognizes a diverse range of stakeholder groups, like Employees, Shareholders and Investors, Suppliers and Contractors, Dealers and Distributors, Customers and Competitors. These stakeholder groups are periodically reviewed and prioritized based on the significance of their relationship with the Company and the extent of actual or potential impacts arising from BPCL's activities.

Stakeholder engagement is undertaken through a range of formal and informal channels, including surveys, consultations, workshops, meetings, grievance mechanisms, community interactions, and collaborative forums. Insights gathered through these engagements form a critical input to the Company's materiality assessment process, enabling the identification and prioritization of key environmental, social, and governance (ESG) topics.

Feedback and expectations received from stakeholders are regularly evaluated and integrated into strategic planning, risk management processes, operational improvements, sustainability initiatives, and performance monitoring. This approach enables BPCL to strengthen stakeholder relationships, address emerging risks and opportunities, and create long-term sustainable value for both the business and society.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others -please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Government & Regulators	No	Email, Website, Other (Official letters or correspondence, In-person meetings, Trade and industry associations, Virtual meetings)	Others - Need based	1. To understand goals and objectives 2. To engage in official initiatives 3. For undertaking community developments projects 4. For new policy and document directives 5. Compliance with evolving regulations and policy directives 6. Energy transition, biofuels, hydrogen, and renewable energy initiatives
Shareholders & Investors	No	Email, Website, Newspaper, Other (Public disclosures on financial performance, Annual General Meeting, Press briefings, Social media, Quarterly reports, Quarterly investor meets, Press Releases)	Quarterly	Enhancing growth and profitability, integrating sustainable development practices, refining operational efficiencies, and embracing new technologies to uphold ethical governance
Employees	Yes (Women/ SC/ ST)	Email, Notice Board, Website, Other (Internal portal and newsletters, Corporate broadcasts, Virtual platforms)	Others - Daily, weekly	1. Occupational health and safety 2. Learning, development, and upskilling 3. Career progression opportunities 4. Diversity, equity, and inclusion 5. Employee well-being and work-life balance 6. Rewards and recognition 7. Grievance redressal and employee engagement
Customers	No	Email, SMS, Website, Newspaper, Advertisement Other (Telecommunication, Feedback surveys, Virtual platforms)	Others - Need Based	1. Communication on Innovating processes, embracing eco-friendly technologies, delivering quality products and services, addressing grievances, and soliciting feedback. 2. Offering competitive prices, ensuring product quality and quantity, and maintaining high quality service standards.
Dealers and Distributors	No	Email, SMS, Website,Other (Award functions, Meetings and training sessions, Individual interactions, Virtual platforms)	Others- Need based	1. Product quality 2. Uninterrupted supply 3. Facility maintenance 4. Safety during product handling 5. Technological improvements
Suppliers & Contractors	Yes (MSME/ SC/ST vendors)	Email, Website, Other (Telecommunication, Virtual platforms)	Others- Need based	1. Sourcing Materials, Equipment, and Services 2. Communication on critical matters such as Electronic tendering, HSSE policy training, supply chain advisory notes, contract labor safety, vendor awareness initiatives, etc. 3. Vendor development and capacity-building programs 4. Accounts payables
Communities & NGOs	Yes	Community Meetings, Other (Community events, CSR programs, Virtual platforms)	Others- Need based	1. Implementation of CSR initiatives to support community progress, offering skill training to enhance livelihood prospects, and establishing a strategy to maintain project sustainability. 2. Need assessment and impact assessment studies 3. Community grievance redressal
Industry & Trade Associations	No	Email, Other (Meetings, Conferences, Events, Seminars, Virtual platforms)	Others- Need based	1. Discussions on HSE and intercompany product transfer risks, among other industry issues. 2. Collaboration to commercialize technologies/ products or conduct joint research, etc. 3. Grievances and complaints redressal. 4. Exchange of industry best practices and emerging trends 5. Public policy advocacy and regulatory consultations 6. Discussions on operational, safety, and sustainability challenges 7. Industry decarbonization and energy transition initiatives

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.

At the governance level, BPCL has constituted a Board-level Sustainable Development Committee (SDC), comprising Chairman & Managing Director, one Government Nominee Director and one Functional Director. This committee is tasked with steering the Company's sustainability strategy and closely monitoring the implementation of key initiatives. The SDC meets twice a year to review BPCL's sustainability performance, evaluate material topics, oversee stakeholder engagement activities, and assess ESG indicators managed by the Corporate HSSE department.

Through the SDC, the Board receives regular updates on progress toward sustainability goals and ESG targets. By ensuring that stakeholder perspectives feed directly into strategic discussions and decision-making, BPCL reinforces its commitment to transparency, accountability, and responsiveness.

Supporting the Board-level oversight framework, the Corporate HSSE Department coordinates stakeholder engagement, materiality assessments, ESG performance monitoring, and sustainability reporting in collaboration with business units and functional departments. Inputs from employees, customers, investors, suppliers, communities, regulators, and other stakeholders are gathered through established engagement channels and are regularly reviewed by management to identify material issues, emerging trends, risks, and opportunities.

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, stakeholder consultation is an integral part of BPCL's approach to identifying, prioritizing, and managing environmental and social topics. The Company engages regularly with key stakeholders, including communities, customers, government bodies, regulatory authorities, industry partners, investors, and employees, to understand their expectations and concerns. Insights gathered through these engagements are incorporated into business strategies, sustainability initiatives, and policy frameworks. For instance, stakeholder feedback has supported BPCL's efforts toward cleaner fuels, increased ethanol blending, renewable energy and biofuels development, EV charging infrastructure expansion, and its Net Zero roadmap. Community consultations also help shape CSR and environmental conservation programs to address local needs effectively.

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

BPCL actively engages with vulnerable and marginalized stakeholder groups, including MSMEs, women entrepreneurs, SC/ST communities, differently abled persons, and underserved rural populations. The Company promotes inclusive procurement by providing opportunities and dedicated communication channels to address concerns and strengthen participation in its value chain. Through regular engagement with communities, CSR partners, local authorities, and beneficiaries, BPCL identifies priority social issues and designs targeted interventions. During FY 2025-26, BPCL invested ₹ 267.17 crore in CSR initiatives focused on healthcare, education, skill development, community development, and environmental sustainability. Key programs included mobile healthcare services, nutrition and telemedicine initiatives, support for persons with disabilities, tribal youth and girls' empowerment through sports, skill development and apprenticeship programs, and projects benefiting rural and underserved communities. Feedback from stakeholders is continuously incorporated through field visits, consultations, and project monitoring mechanisms to enhance the effectiveness and sustainability of these interventions.

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 2025-26			FY 2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	6,733	6,733	100.00%	6,196	6,196	100.00%
Other than permanent	1	1	100.00%	1	1	100.00%
Total Employees	**6,734**	**6,734**	**100.00%**	**6,197**	**6,197**	**100.00%**
Workers						
Permanent	2,212	2,212	100.00%	2,551	2,551	100.00%
Other than permanent	32,567	32,567	100.00%	27,629	27,629	100.00%
Total Workers	**34,779**	**34,779**	**100.00%**	**30,180**	**30,180**	**100.00%**

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

Category	FY 2025-26					FY 2024-25				
	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	**6,733**	**0**	**0.00%**	**6,733**	**100.00%**	**6,196**	**0**	**0.00%**	**6,196**	**100.00%**
Male	5,969	0	0.00%	5,969	100.00%	5,580	0	0.00%	5,580	100.00%
Female	764	0	0.00%	764	100.00%	616	0	0.00%	616	100.00%
Other than Permanent	**1**	**0**	**0.00%**	**1**	**100.00%**	**1**	**0**	**0.00%**	**1**	**100.00%**
Male	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Female	1	0	0.00%	1	100.00%	1	0	0.00%	1	100.00%
Workers										
Permanent	**2,212**	**0**	**0.00%**	**2,212**	**100.00%**	**2,551**	**0**	**0.00%**	**2,551**	**100.00%**
Male	2,134	0	0.00%	2,134	100.00%	2,438	0	0.00%	2,438	100.00%
Female	78	0	0.00%	78	100.00%	113	0	0.00%	113	100.00%
Other than Permanent	**32,567**	**32,567**	**100.00%**	**0**	**0.00%**	**27,629**	**27,629**	**100.00%**	**0**	**0.00%**
Male	31,435	31,435	100.00%	0	0.00%	26,665	26,665	100.00%	0	0.00%
Female	1,132	1,132	100.00%	0	0.00%	964	964	100.00%	0	0.00%

Note: Contract workers are paid at least the minimum wages applicable as per Government guidelines. Contractors are responsible for timely wage payments and must submit proof of payment monthly.

3. Details of remuneration/salary/wages

a. Median remuneration/wages (INR):

	Male		Female	
	Number	Median remuneration/salary/ wages of respective category	Number	Median remuneration/salary/ wages of respective category
Board of Directors (BoD)	6*	56,88,494	0	0
Key Managerial Personnel (KMP)	4	56,88,494	1	50,72,293
Employees other than BoD and KMP	5,965	21,96,035	764	18,22,827
Workers**	2,134	19,45,290	78	31,54,422

Note: Remuneration/ Salary/ Wages details are calculated by considering Basic Pay, Stagnation Increments, Dearness allowance, HRA, Cafeteria Allowance.

*The Board comprised four Whole-time Directors and two Government Nominee Directors as on 31st March 2026. The Company does not pay remuneration to the Government Nominee Directors, hence the disclosure under this section includes only the remuneration paid to Whole-time Directors.

**Only BPCL's permanent workers are included.

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

	FY 2025-26	FY 2024-25
Gross wages paid to females (₹)	1,81,98,40,451.01	1,70,34,43,732.00
Total wages (₹)	19,95,89,39,214.00	18,97,22,00,576.00
Gross wages paid to females (Gross wages paid to females as % of total wages)	9.12%	8.98%

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

Yes, BPCL has a robust framework for addressing human rights impacts and issues across its operations and value chain. Oversight is provided through its Board-approved Human Rights Policy, supported by dedicated functions such as the Employee Satisfaction Enhancement (ESE) department, HR teams, Safety Committees, Internal Committees under POSH, and grievance redressal mechanisms including the Whistle-blower Policy and Samadhan portal. BPCL also maintains a public grievance mechanism through its Citizen Charter. These structures help identify, address, and resolve human rights concerns while ensuring compliance, non-discrimination, employee welfare, contractor accountability, and stakeholder engagement in line with national and international human rights standards.

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

A structured Grievance Redressal Procedure is in place to record and resolve all human rights-related grievances confidentially. The Employee Satisfaction Enhancement (ESE) department serves as a dedicated focal point for addressing employee concerns. Employees can reach out to ESE through face-to-face meetings, phone calls, letters, or emails. Unresolved issues are escalated to the respective SBU or Entity Head, with employees kept informed before case closure. The complete process flow and FAQs are published on the Company's Intranet for easy access. Additionally, BPCL has set up internal committees under the POSH framework to address sexual harassment, safety committees to oversee workplace health and safety, and a Whistle-blower Policy to enable transparent and timely reporting of concerns. The Company also requires contractors and suppliers to adhere to all mandatory human rights regulations under contract, emphasizing the prohibition of child and forced labor, gender equality, and non-discrimination. Grievance mechanism can be accessed online as given in Chapter 14 of Citizen Charter through weblink: https://www.bharatpetroleum.in/images/files/bpcl-citizen's-charter-jan-2026.pdf.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	1	0	NA	1	1	Pending 2 cases from FY2023-24 were resolved.
Discrimination at workplace	0	0	NA	0	0	
Child Labor	0	0	NA	0	0	
Forced Labor/ Involuntary Labor	0	0	NA	0	0	
Wages	0	0	NA	0	0	
Other human rights related issues	0	0	NA	0	0	

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

		FY 2025-26	FY 2024-25
i)	Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	1
ii)	Average number of Female employees/workers at the beginning of the year and end of the year	1,832	1,504
iii)	Complaints on POSH as a % of female employees/workers	0.05%	0.07%
iv)	Complaints on POSH upheld	0	0

Note: For calculating POSH complaints as a percentage of female employees/worker, average of number of female employees/workers at the beginning and end of the year is considered.

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

BPCL has constituted an Internal Committee at each Region and Refinery in compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. A Central Internal Committee provides overall oversight. These committees maintain strict confidentiality of the identities of complainants, respondents, and witnesses, as well as all evidence and recommendations arising from investigations. Any breach of confidentiality attracts disciplinary action under the provisions of the Act.

The Company conducts regular workshops to build awareness and prevent incidents of sexual harassment. Sessions on the Prevention of Sexual Harassment at the Workplace form part of the induction program for new employees, ensuring familiarity with policies and procedures. During FY 2025-26, BPCL conducted nine training programs for awareness and sensitization across Regions and Refineries for different role-holders. These efforts reinforce the Company's zero-tolerance approach and its commitment to maintaining a safe and respectful workplace, while improving understanding of roles and responsibilities and assuring employees that concerns will be handled with sensitivity and confidentiality.

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

Yes. BPCL incorporates human rights requirements into its business agreements and contracts. These include provisions that prohibit child labor and forced labor, ensure non-discrimination, and support inclusivity and diversity. The General Conditions of Contract and General Purchase Conditions require business partners and contractors to comply with all applicable statutory labor laws.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)*
Child labor	100.00%
Forced/involuntary labor	100.00%
Sexual harassment	100.00%
Discrimination at workplace	100.00%
Wages	100.00%
Others -HRS Campus	100.00%

*Being a Public Sector Enterprise, BPCL adheres to all regulations as notified from time to time by the Government of India/ State Regulatory Authorities, including but not limited to the Factories Act, the Contract Labor (Regulation and Abolition) Act, and the Minimum Wages Act, across 100% of its operations.

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

BPCL has established a defined grievance redressal procedure that allows employees to raise concerns within specified timelines, ensuring fair and timely resolution. In line with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, the Company has constituted Internal Committees across all units, regions, and head office locations, with a Central Committee providing oversight to maintain confidentiality and compliance.

The Employee Satisfaction Enhancement (ESE) team engages with employees through direct meetings, calls, emails, and digital platforms to understand and address concerns. The Company continues to strengthen these systems through initiatives focused on employee well-being, engagement, and prompt resolution of grievances, supporting a work environment built on respect and accountability.

Leadership Indicators

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

The Public Grievance Redressal framework within BPCL extends across various business units, providing a robust online platform for receiving, escalating, and promptly resolving public complaints. These complaints are consistently overseen through the Centralized Public Grievance Redress and Monitoring System (CPGRAMS), an online web-based system accessible at https://www.pgportal.gov.in/. CPGRAMS was developed by the National Informatics Center (NIC) in collaboration with the Department of Administrative Reforms and Public Grievances (DARPG). In FY 2025-26, no such cases that may lead to modification or obstruction to our operations were reported. Grievances received from citizens through the CPGRAMS portal are centrally scrutinized at the Corporate Level and sent for redressal to various Business Units/Entities through a well-established online network, with an escalation matrix ensuring timely and qualitative closure. In FY 2025-26, our HRD department successfully closed 61 appeals out of 61 received on the CPGRAM portal.

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

All sites uphold full compliance with statutory regulations, a commitment reinforced by routine internal inspections that ensure thorough due diligence in this regard.

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, the Company's premises are accessible to differently abled individuals. BPCL ensures that the plants and offices are equipped with facilities such as wheelchairs, ramps, lifts, and accessible washrooms to support the comfort and ease of differently abled employees and workers basis the requirement of the location

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	0%
Discrimination at workplace	0%
Child Labor	0%
Forced Labor/Involuntary Labor	0%
Wages	0%
Others - please specify	0%

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

Nil

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	Unit	FY 2025-26	FY 2024-25
From renewable sources			
Total electricity consumption (A)	TJ	246.72	212.24
Total fuel consumption (B)	TJ	96.36	0.00
Energy consumption through other sources (C)	TJ	0.00	0.00
Total energy consumed from renewable sources (A+B+C)	TJ	**343.08**	**212.24**
From non-renewable sources			
Total electricity consumption (D)	TJ	4,415.64	4,245.73
Total fuel consumption (E)	TJ	1,26,211.90	1,24,761.17
Energy consumption through other sources (F)	TJ	0.00	0.00
Total energy consumed from non-renewable sources (D+E+F)	TJ	**1,30,627.54**	**1,29,006.90**
Total energy consumed (A+B+C+D+E+F)	TJ	**1,30,970.62**	**1,29,219.14**
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	(TJ/crore ₹)	0.25	0.26
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	(TJ/crore $)	5.10	5.34
Energy intensity in terms of physical Output (Sales throughput)	(TJ/ MMT)	2,350.69	2,464.21
Energy intensity in terms of Refinery Crude Throughput	(TJ/ MMT)	3,182.76	3,189.81

Note: Energy use was grouped into direct (from fuels and on-site renewables) and indirect (mainly grid electricity). Energy consumption was calculated by multiplying fuel quantities with IPCC- Net calorific values (NCV), and for energy calculation of electricity conversion factor used is 3.6 GJ/MWh. The energy content of Refinery PSA Off-Gas was calculated based on NCV derived from refinery specific lab analysis report.

For the purpose of calculation of intensity, adjusted purchasing power parity (PPP), conversion factor @20.34 ₹/USD and @20.66 ₹/USD as per IMF has been applied for FY2025-26 and FY2024-25 respectively.

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, Bureau Veritas (India) Private Limited has conducted reasonable assurance for FY 2025-26.

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, the PAT scheme drove energy efficiency improvements through specific energy consumption reduction targets for designated consumers, and with its conclusion, BPCL refineries are aligned with the Carbon Credit Trading Scheme (CCTS).

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in 000' kilolitres)		
(i) Surface water	27,505.15	30,634.29*
(ii) Groundwater	648.26	508.3
(iii) Third party water	7,301.64	7,129.31*
(iv) Seawater / desalinated water	15,454.20	18,094.40
(v) Others	-	
Total volume of water withdrawal (in 000' kilolitres) (i + ii + iii + iv + v)	**50,909.25**	**56,366.30***
Total volume of water consumption (in 000' kilolitres)	**33,711.59**	**35,485.47***
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) - KL/₹ crore	64.50	70.92*
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) - KL/$ crore	1,311.91	1,465.17*
Water intensity in terms of physical output - Sales Throughput TKL/MMT	605.06	676.71*
Water intensity in terms of Refinery Crude Throughput TKL/MMT	819.24	875.97

Note: *The FY 2024-25 data have been revised due to the reclassification of water sources. Rainwater consumption and water withdrawal from RCF, have been re-categorized under "Surface Water" and "Third-Party Water," respectively.

Water consumption is calculated as the difference between total water withdrawal and total water discharge during the reporting period.

For the purpose of calculation of intensity, adjusted purchasing power parity (PPP), conversion factor @20.34 ₹/USD and @20.66 ₹/USD as per IMF has been applied for FY2025-26 and FY2024-25 respectively.

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, Bureau Veritas (India) Private Limited has conducted reasonable assurance for FY 2025-26.

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in 000'kilolitres)		
(i) To Surface water	2,514.19	3,646.61
- No treatment	0.00	0.00
- With treatment - please specify level of Treatment (Secondary Treatment)	2,514.19	3,646.61
(ii) To Groundwater	0.00	0.00
- No treatment	0.00	0.00
- With treatment - please specify level of Treatment (Secondary Treatment)	0.00	0.00
(iii) To Seawater	14,681.49	17,189.68
- No treatment	0.00	0.00
- With treatment - please specify level of Treatment (Secondary Treatment)	14,681.49	17,189.68
(iv) Sent to third parties	1.98	44.54*
- No treatment	0.00	0.00
- With treatment - please specify level of Treatment (Secondary Treatment)	1.98	44.54*
(v) Others	0.00	0.00
- No treatment	0.00	0.00
- With treatment - please specify level of treatment	0.00	0.00
Total water discharged (in 000' kilolitres)	**17,197.66**	**20,880.83**

*The FY 2024-25 data have been revised due to the reclassification of water sources.

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, Bureau Veritas (India) Private Limited has conducted reasonable assurance for FY 2025-26.

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

Yes, the Company has implemented mechanisms for Zero Liquid Discharge (ZLD) and wastewater recycling across its refinery operations, as detailed below:

Bina Refinery: Bina Refinery operates a comprehensive Zero Liquid Discharge (ZLD) system comprising a membrane-based Effluent Treatment Plant (ETP), Reverse Osmosis-Demineralization (RO-DM) facilities, stormwater recovery systems, and management of high-TDS streams through a Dry Flash Drying System (DFDS). Treated wastewater is recycled and reused within refinery operations, while suitable low-TDS streams are utilized for green belt irrigation. During FY 2025-26, the refinery recycled **3,769.44 TKL** of treated wastewater.

Mumbai Refinery: Mumbai Refinery has established wastewater treatment and recycling systems to maximize reuse of treated effluent and sewage water in refinery operations. Treated water from the Effluent Treatment Plant (ETP) is fully recycled, while treated sewage water is utilized as raw water for cooling towers. During FY 2025-26, the refinery recycled **874.07 TKL** of treated wastewater. In addition, **2,854.10 TKL** of treated municipal sewage sourced from the Sewage Treatment Plant (STP) established in collaboration with Rashtriya Chemicals & Fertilizers (RCF) was utilized, reducing freshwater consumption.

Kochi Refinery: Kochi Refinery operates an integrated wastewater treatment and reuse system wherein process effluent is treated through the Effluent Treatment Plant (ETP) and reused through the Reverse Osmosis-Demineralization (RODM) system. Domestic wastewater treated through Sewage Treatment Plants (STPs) is also recycled back into the treatment process. During FY 2025-26, the refinery recycled **6,901.33 TKL** of treated wastewater.

These initiatives demonstrate the Company's commitment to water conservation, wastewater reuse, and sustainable water resource management across its operations.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NO_x	MT	6,184.83	6,877.12
SO_x	MT	8,214.86	10,631.75
Particulate matter (PM)	MT	339.28	542.42
Persistent organic pollutants (POP)	MT	0.00	0.00
Volatile organic compounds (VOC)	MT	1.91	0.00
Hazardous air pollutants (HAP)	MT	0.00	0.00
Others -Carbon Monoxide (CO)	MT	1,969.50	0.00

Note: *Stack air emissions of Refineries are calculated based on the monitoring reports of third party NABL accredited laboratories as per the frequency of monitoring prescribed in Air Consent issued by respective State Pollution Control Boards (SPCBs).

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

No.

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	$MTCO_2e$	95,95,518.89	99,37,379.40*
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	$MTCO_2e$	8,70,863.01	8,57,339.13
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	$MTCO_2e$ / crore ₹	20.02	21.57
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)	$MTCO_2e$/ crore $	407.31	445.71*
Total Scope 1 and Scope 2 emission intensity in terms of physical output	$MTCO_2e$/MT	0.19	0.21
Total Scope 1 and Scope 2 emission intensity in terms of Refinery Crude Throughput	$MTCO_2e$/MT	0.25	0.27

Note: GHG Emissions at BPCL Refineries constitute more than 95% of total GHG Emissions of the BPCL refining and marketing operations. Emissions are categorized into Scope 1 (direct emissions from stationary combustion, mobile combustion, fugitive emissions) and Scope 2 (indirect emissions from purchased electricity). Scope 1 includes emissions from fuels used in operations, company owned vehicles, and refrigerant leaks, with biogenic emissions (from biomass, and biogas) disclosed in Scope 1. For Scope 1, Emission factors from the 2006 IPCC Guidelines (except PSA off Gas) and GWP values from the IPCC AR6 report were used for calculations. The emissions factor of Refinery PSA Off-Gas was calculated based on the average constituent composition derived from refinery specific lab analysis report during FY 2025-26.

Scope 2 emissions are reported using a location-based approach, applying the Central Electricity Authority's CO_2 emission factor database (Version 21.0). For renewable energy such as solar and wind the emission factor is considered as zero.

For the purpose of calculation of intensity, adjusted purchasing power parity (PPP), conversion factor @20.34 ₹/USD and @20.66 ₹/USD as per IMF has been applied for FY2025-26 and FY2024-25 respectively.

*The Scope 1 emissions for the FY 2024-25 were revised due to addition of Methane emissions in Kochi refinery.

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, Bureau Veritas (India) Private Limited has conducted reasonable assurance for FY 2025-26.

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

GHG Emission Reduction / Avoidance Initiative	Description
Energy Efficiency Initiatives	Energy Conservation (ENCON) Initiatives Energy efficiency remains a key priority for BPCL, driven by its commitment to environmental stewardship, operational excellence, and long-term value creation. Through focused energy resource management, process optimization, digitalization, and adoption of cleaner and sustainable energy practices, BPCL continues to improve energy performance across its refining operations. During FY 2025-26, BPCL implemented over 31 Energy Conservation (ENCON) initiatives across its Mumbai, Kochi, and Bina Refineries. Major interventions included heat integration and recovery schemes, replacement of steam turbine-driven equipment with energy-efficient motor-driven systems, advanced process control (DMC) optimization, Variable Frequency Drive (VFD)-based power optimization, steam system optimization, combustion efficiency improvement, and utility conservation projects. These initiatives contributed to improved energy performance, with Specific Energy Consumption (SEC) reducing to 62.80 MBN at Bina Refinery (0.79% reduction) and 63.80 MBN at Kochi Refinery (1.54% reduction). Mumbai Refinery maintained best-in-class performance with an SEC of 60.99 MBN. Collectively, the ENCON initiatives helped avoid approximately 1,29,581 $MTCO_2e$ of greenhouse gas emissions during the year, while reducing fuel, steam, power, and water consumption across BPCL's refining operations. (for detail please refer Annexure A, A. Conservation of Energy). All operational locations of BPCL are under Energy efficient lighting. The Company also continues to implement energy conservation measures, process optimization initiatives, and operational efficiency improvements across refineries, and marketing business units to reduce energy consumption and associated GHG emissions.

GHG Emission Reduction / Avoidance Initiative	Description
Ethanol Blended Petrol & Biodiesel blended Diesel	BPCL continues to support India's energy transition through the blending of ethanol with motor spirit (petrol), achieving an average ethanol blending level of 19.87% during FY 2025-26 and average biodiesel bending level of 0.17%. BPCL achieved the highest-ever monthly blending rate of 20% for the first time in the month of Oct'25 and consistently maintained the same till Mar'26. Ethanol blending reduces lifecycle GHG emissions associated with transportation fuels by partially replacing fossil-derived fuels with renewable biofuels. The Company also continues to support the introduction and expansion of biofuels in transportation fuels in line with national energy security and decarbonization objectives.
CNG & Bio-Gas	BPCL expanded the availability and sale of cleaner gaseous fuels across its network. Sales of CNG increased from 1.19 MMT to 1.43 MMT, while Bio-Gas sales increased from 8.74 TMT to 23.67 TMT. Increased adoption of CNG and Bio-Gas contributes to lower carbon emissions compared to conventional liquid transportation fuels and supports the transition to cleaner mobility solutions.
Pipeline-Based Logistics Optimization	BPCL continues to maximize the use of energy-efficient pipeline infrastructure for transportation of petroleum products from refineries to consumption centres. Increased reliance on pipelines reduces road transportation requirements, resulting in lower fuel consumption, traffic congestion, and associated GHG and air emissions. During FY 2025-26, BPCL achieved its highest-ever pipeline throughput of 27.26 MMT. The Company also deploys advanced optimization tools for sourcing, transportation planning, and infrastructure utilization to improve logistics efficiency and minimize transportation-related emissions.
Renewable Energy Expansion	BPCL expanded its renewable energy portfolio to 251.14 MW during FY 2025-26, comprising 239.34 MW of solar capacity and 11.80 MW of wind capacity. Renewable electricity accounted for 5.29% of the Company's total electricity consumption during the year. Further, two wind power projects with a combined capacity of 100.8 MW are under development in Madhya Pradesh and Maharashtra. The Company has set an ambitious target of achieving 10 GW of renewable energy capacity by 2035, which is expected to significantly reduce dependence on fossil-fuel-based electricity and lower operational emissions.
Green Hydrogen Production at Bina Refinery	BPCL commissioned a 5 MW Green Hydrogen Electrolyser at Bina Refinery with a production capacity of 2.1 MTPD. The project enables the substitution of conventionally produced hydrogen with green hydrogen generated using renewable electricity, thereby reducing carbon emissions associated with refinery operations and supporting the development of a green hydrogen ecosystem in India.
1G and 2G Bio-Ethanol Plants	BPCL commissioned 100 KLD each of First Generation (1G) and Second Generation (2G) Bio-Ethanol Plants at Bargarh, Odisha, operating on a Zero Liquid Discharge (ZLD) basis. The Bio-Ethanol-refinery utilizes agriculture waste such as rice straw and surplus or damaged food grains to produce ethanol. During FY 2025-26, BPCL produced its first 87.6 KL of 1G ethanol and dispatched 60 KL under the Ethanol Blended Petrol (EBP) Program. Ethanol blending helps reduce dependence on fossil fuels while promoting sustainable agricultural residue management by providing an environmentally responsible alternative to open-field burning of crop residues.
Compressed Biogas (CBG) Development under SATAT	As part of the Government of India's SATAT initiative, aimed at creating an ecosystem for the production of Compressed Biogas (CBG) from diverse waste and biomass feedstocks, BPCL has played an active role in supporting the development of the CBG ecosystem. As of FY 2025-26, 13 CBG plants established by BPCL SATAT LOI holders have been commissioned, with a cumulative production capacity of approximately 120 MTPD. The initiative supports the production and adoption of renewable gaseous fuels while contributing to the reduction of methane emissions from organic waste streams.
Enhancement in CBG Plant Portfolio	BPCL is directly investing in and developing CBG projects through wholly owned investments and strategic joint ventures. BPCL plans to establish 26 CBG plants over the next 2-3 years, with an aggregate capacity of approximately 50 TMTPA. This includes 19 management-approved projects under direct investment, utilizing feedstocks such as municipal solid waste, paddy straw, and press mud. BPCL's first CBG plant, based on segregated Municipal Solid Waste (MSW), has been commissioned in FY 25-26 with CBG production capacity of 5.6 MTPD under the operational boundary of Kochi Refinery, Kerala. The initiative reduce dependence on fossil-fuel based energy.
Solarization of Retail Outlets	During FY 2025-26, BPCL solarized 7,563 Retail Outlets, taking the cumulative number of solar-powered outlets to 19,807. The initiative reduces dependence on grid electricity, increases the use of renewable energy at customer-facing operations, and contributes to lowering emissions.
Expansion of EV Charging Infrastructure	BPCL expanded its electric vehicle charging network to 6,823 charging stations across India. By strengthening charging infrastructure and improving accessibility for EV users, the Company is supporting the adoption of electric mobility and contributing to the reduction of transportation-sector emissions.
Afforestation and Carbon Sequestration	BPCL planted over 98,387 trees during FY 2025-26 through Miyawaki plantations, seed bombing, and conventional plantation methods. The cumulative plantation has reached 12.90 lakh trees across BPCL locations. These initiatives enhance carbon sequestration potential, improve biodiversity, and contribute to long-term ecological restoration.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste Generated (in metric tonnes)		
Plastic waste (A)	136.92	5,637.45
E-waste (B)	19.38	3.91
Bio-medical waste (C)	0.79	0.18
Construction and demolition waste (D)	34,290.67	78.20
Battery waste (E)	47.69	22.06
Radioactive waste (F)	-	0.00
Other Hazardous waste. Please specify, if any. (G)	20,050.62	52,106.46
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	1,12,534.39	1,27,767.89
Total (A + B + C + D + E + F + G + H)	**1,67,080.46**	**1,85,616.15**
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations) - (MT/₹ crore)	0.320	0.37
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP) - (MT/$ crore adjusted to PPP)	6.502	7.66
Waste intensity in terms of physical output (MT/MMT) - Sales throughput	2,998.79	3,539.70
Waste intensity in terms of Refinery Crude Throughput (MT/MMT)	4,060.28	4,581.98
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	96,661.82	126,215.73
(ii) Re-used	19,262.50	30,262.59
(iii) Other recovery operations	1,644.57	176.83
Total	**1,17,568.89**	**156,655.15**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	98.46	351.68
(ii) Landfilling	2,789.02	3,113.06
(iii) Other disposal operations	25,082.06	5,829.54
Total	**27,969.54**	**9,294.28**

Note: Primary waste data is collected and classified in accordance with the waste categories prescribed under the BRSR core. During FY 2025-26, the quantity of waste generated exceeded the volume of waste recycled, reused, recovered, or disposed of. The remaining waste has been safely stored in designated on-site storage facilities and will be processed through appropriate recycling, recovery, or disposal mechanisms in subsequent reporting cycles.

For the purpose of calculation of intensity, adjusted purchasing power parity (PPP), conversion factor @20.34 ₹/USD and @20.66 ₹/USD as per IMF has been applied for FY2025-26 and FY2024-25 respectively.

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, Bureau Veritas (India) Private Limited has conducted reasonable assurance for FY 2025-26.

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

A. **Plastics (Including Packaging Waste):** Plastic waste generated during operation is sold to authorized recycler. Also addition to waste generated during the production, BPCL is a registered Brand Owner under the Extended Producer Responsibility (EPR) framework for the plastic packaging used in the lubricants and LPG business. BPCL has achieved 2,655 MT of Plastic EPR end of life credits for FY 2025-26.

B. **E-Waste:** BPCL manages electronic waste in accordance with the provisions of the E-Waste Management Rules, 2022, supported by an internal waste management manual applicable across operational locations. The Information Systems (IS) Department centrally coordinates e-waste disposal activities. During FY 2025-26, 19.38 MT of e-waste was disposed of through authorized recyclers and processors.

C. **Biomedical Waste:** Biomedical waste is primarily generated from Occupational Health Centers (OHCs) and is managed in compliance with the Bio-Medical Waste Management Rules, 2016. Disposal is carried out through State Pollution Control Board (SPCB)-authorized biomedical waste treatment and disposal facilities, ensuring safe and compliant handling.

D. **Construction and Demolition (C&D) Waste:** Construction and demolition waste is generated during infrastructure development, maintenance, and renovation activities. Recyclable materials are recovered wherever feasible, while the remaining waste is either disposed of through authorized agencies or re-used at the site.

E. **Batteries:** Used batteries are collected and disposed of through registered recyclers under a buy-back arrangement, ensuring environmentally responsible recycling and resource recovery in compliance with Battery Waste Management Rules, 2022 (BWMR).

F. **Hazardous Waste**

i) **Spent Catalyst:** BPCL refineries comply with CPCB guidelines by sending spent catalysts to authorized recyclers and processors for recovery of valuable metals. Other hazardous solid wastes are disposed of at SPCB-approved Treatment, Storage and Disposal Facilities (TSDFs) equipped with impermeable liners and rainwater protection systems. Groundwater quality is regularly monitored around disposal sites to ensure environmental protection.

ii) **Slop Oil:** Oily residues generated from equipment transfers, maintenance shutdowns, and routine operations are collected and processed in weathering pits to recover reusable oil. Slop oil generated in refinery process units is recycled through crude distillation units, while slop oil from marketing and pipeline locations is blended back into products after meeting quality specifications. Residual material is treated through approved methods in accordance with the Hazardous and Other Wastes (Management and Transboundary Movement) Rules.

iii) **Oily Sludge:** At refineries, oily sludge recovered from storage tanks, equipment handling, and maintenance activities is treated in weathering pits, where residual oil is recovered through mechanical and chemical processes. The remaining sludge is subjected to bioremediation using specialized microorganisms to degrade hazardous hydrocarbons. In compliance with the Hazardous Waste Management Rules, 2016, oil content is reduced to below 0.5% before final disposal. At marketing locations, oily sludge is disposed through authorized Treatment, Storage, and Disposal Facility (TSDF) sites, or on-site bioremediation as per regulatory requirements.

G. **Non Hazardous**

i) **Fly Ash Waste:** Fly ash, generated from the combustion of pet coke and coal, is supplied to cement manufacturers and brick-making units for beneficial utilization in the production of cement and construction materials, in accordance with Pollution Control Board guidelines.

ii) **Kitchen Waste:** BPCL refineries operate biogas plants that convert kitchen waste into biogas for use as clean cooking fuel. The residual digestate is utilized as compost for landscaping and horticulture activities. At marketing locations, organic waste is processed through mechanical composters and vermicomposting systems, supporting waste-to-resource initiatives.

Reduction in Use of Hazardous and Toxic Chemicals

BPCL continues to advance the adoption of cleaner fuels and sustainable energy solutions in line with the Government of India's National Policy on Biofuels. During FY 2025-26, the Company has procured 315.8 crore litres of ethanol and achieved an ethanol blending rate of 19.87% in petrol, reducing dependence on conventional fossil fuels and lowering the environmental footprint associated with transportation fuels. Increased use of biofuels contributes to cleaner combustion, reduced emissions, and a gradual reduction in the use of hazardous and toxic substances across the fuel value chain.

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:

S. No.	Location of Operations / Offices	Type of Operations	Whether Conditions of Environmental Approval / Clearance are Being Complied With? (Y/N)	If No, Reasons Thereof and Corrective Action Taken, if Any
1.	Mumbai Refinery	Refinery operations	Yes	Not Applicable
2.	Kochi Refinery	Refinery operations	Yes	Not Applicable
3.	Krishnapatnam Coastal Installation	Additional tankage provision at installation	Yes	Not Applicable
4.	Rasayani Lubricants, Mumbai	Lubricants production	Yes	Not Applicable
5.	Uran LPG Terminal	LPG storage & bottling plant	Yes	Not Applicable
6.	Kandla Retail Installation	Receipt Storage & Distribution of Petroleum Products	Yes	Not Applicable
7.	Ennore Retail Installation	Receipt Storage & Distribution of Petroleum Products	Yes	Not Applicable

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
Andhra Pradesh Refinery Project (Establishment of 9 MMTPA Greenfield Refinery and Petrochemical Complex with Associated Infrastructure Facilities at Chevuru Village, Gudlur Mandal, Sri Potti Sriramulu Nellore district, Andhra Pradesh by M/s Bharat Petroleum Corporation Limited)	IA/AP/IND2/575232/2026	13 March 2026	Yes	Yes	https://pcb.ap.gov.in/PCBLive/ForPublic/PublicHearings

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:

S. No.	Specify the law/regulation/ guidelines which was not complied with	Provide details of the non-compliance	Any fines/penalties/action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
1.	National Green Tribunal Act, 2010	Original Application (OA) no 188 of 2025 M/s Envirocare International vs state of Chattisgargh & ors. The petitioner M/s Envirocare International operates a Common Bio-Medical Waste Treatment Facility (CBWTF). The OA is filed Seeking directions to maintain a buffer zone of more than 500 meters and to restrain BPCL from undertaking development work on the adjoining land. The petitioner has filed this OA before the NGT Bhopal alledging that the agreement executed between Envirocare and Bilaspur Municipal Corporation mandates a buffer zone of 1 km around the CBWTF and that Clause 6 of the CPCB Guidelines requires a minimum buffer distance of 500 meters from residential and sensitive areas. The petitioner seeks directions to reconsider the allotment of land in favour of BPCL and to restrain any industrial activity in the area along with any other appropriate reliefs.	NA	Pending

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
2.	The Hazardous & Other Wastes (Management and Transboundary Movement) Rules, 2016	WP No. 50545/2025, Hon'ble MP High Court, Jabalpur: The petitioner has filed Writ Petition before the Hon'ble MP High Court, Jabalpur challenging the auction condition by that required a bidder to be registered with the MPPCB. The petitioner has obtained an order of stay before the Hon'ble MP High Court, Jabalpur. BR stance is that it is complying with the conditions imposed the MPPCB for disposal of hazardous waste through recyclers registered with the MPPCB. Therefore, there is no illegality in the action of BR and BR has acted in accordance with the approval granted by the statutory authority. BR has also filed petition for vacating stay.	NA	Pending
3.	CPCB Guidelines dated 07.01.2020 for setting up new petrol pumps	This OA has been filed before NGT Pune interalia seeking quashing of the tender and allotment of Retail Outlet sites by CIDCO. BPCL has been impleaded as Respondent no. 8 to which 2 out of the 8 sites were allotted. It is the case of the applicant that the allotment is in violation of the CPCB guidelines dated 07.01.2020 which mandates siting distance of 50 metres from residential area for new retail outlets .	NA	Pending
4.	Water (Prevention and Control of Pollution) Act, 1974	Shri Sant Dasganu Maharaj Shetkari Sangh, representing 24 families who are residing and based at Akloner village, filed application OA 42/2014 before National Green Tribunal alleging that ground water pollution caused by leakage of petroleum storage tank installed at village Akloner, District -Ahmednagar by BPCL and other oil company. NGT partly allowed application and directed interalia for remedial measure to be taken by Collector Ahmednagar and cost of such remedial measure be borne by BPCL and other oil company. Against said order, BPCL filed Civil Appeal 2127 of 2015 before Supreme Court of India. Supreme Court subsequently directed Maharashtra Pollution Control Board to conduct an inspection to find out status of Petroleum Product contamination at the Akolner Village. Matter is pending before NGT.	NA	Pending

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
5.	Air (Prevention and Control of Pollution) Act, 1981	An Original Application was filed before Pune Bench of the National Green Tribunal for taking remedial action for the air pollution caused as a result of the emission of pollutants with emphasis on the Volatile Organic Compounds due to the various Respondents i.e. Aegis Logistics, HPCL, BPCL and Sealords Containers	Original Application No. 40 of 2014 was decided and disposed of by the Pune Bench by way of Judgment dated 18.12.2015. The Applicants in Original Application No. 40 of 2014 (WZ) had filed Execution Application No. 44 of 2016 (renumbered as Execution Application No. 5 of 2018) for implementation of the judgment dated 18.12.2015. The said Execution Petition was allowed by the National Green Tribunal, Principal Bench, Delhi vide judgment and order dated August 13th 2020, and has quantified total compensation amount to be ₹ 286.20 crores which would be utilized for specific action plans for control of pollution and dealing with health issues of inhabitants in the area. The Company wise break-up of compensation being - Aegis Logistics Limited ₹ 142 crores, HPCL ₹ 76.5 crores, BPCL ₹ 67.5 crores and Sealord Containers Limited ₹ 0.2 crores. Pursuant to order dated August 13th 2020, passed by the Hon'ble NGT, Maharashtra Pollution Control Board vide the letter dated 7.9.2020 directed the Corporation to deposit a sum of ₹ 67.5 crore in a ring fenced account. Being aggrieved by the said order dated 13.8.2020, all the Respondents including the Corporation (CA No.3370/2020) and also the Appellant (CA no. 3377/2020) had challenged the said order by way of Civil Appeals before the Supreme Court. When the appeals came up for admission on 27th October 2020 before the Supreme Court, the Court was pleased to issue notice in the appeals and also stay the judgment and order dated 13.8.2020 passed by the NGT.	ETP subunits have been covered with provision of VOC removal system BPCL MR has provided state of the art 'Bottom Loading facility' for loading and dispatch of products like Benzene, Toluene, SBP, Hexane & MTO which are more volatile in nature. Along with Bottom loading facility, Vapor recovery unit for reducing VOC emission while lorry loading activity is also provided. Vapor recovered are condensed and recycled back to Aromatic feed tanks. N2 blanketing has been installed for Benzene and Toluene product tanks along with internal floating roof and double seal to minimize VOC emission through tanks.

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
6.	Environment (Protection) Act,1986	BPCL vs Shri Sant Dasganu Maharaj Shetkari Sangh (SLP-2127/2015)- July, 1997, BPCL commissioned Depot at Akolner, District Ahmednagar for storage and supply of petroleum products. The Depot was closed from June 2006 to March 2011 for operation purposes during which storage tanks were empty. On receipt of complaint, local Thalati made a panchnama on 27-03-2012 with regard to contamination by seepage of petroleum products. GSDA published survey report disclosing that there was no leakage of petroleum products from BPCL storage tanks. Shri Sant Dasganu Maharaj Shetkari Sangh has filed a complaint in April 2014 before NGT, Pune alleging contamination of water in the well of Shri Bapu Taboji Gaikwad due to leakage/ spillage of petroleum products from BPCL / IOCL Depot. NGT constituted a Committee comprising MPCB, OISD and Dy.Collector, Ahmednagar for investigation of allegations. The Committee submitted its report on 31-05-2014 in which they submitted that no evidence with regard to leakage of petroleum product was found and also observed that there are very remote chances of oil spillage in the subject well. After considering the report, Reply filed by BPCL, IOC, MPCB & Ors. NGT vide its Order 10-11-2014 held that both BPCL & IOCL are liable to pay cost and damages caused due to ground water pollution as well as to restore the environment and to ensure that there shall be no further pollution of ground water due to industrial activities and further, directed to deposit a tentative amount of ₹ 5 lakhs towards restitution and restoration of ground water quality of the disputed wells and to pay ₹ 5 lakhs to Shri Bapu Taboji Gaikwad whose well was found to be contaminated. Hence, SLP filed by BPCL before the Supreme court challenging the aforesaid NGT order.	BPCL was directed to deposit a tentative amount of ₹ 5 lakhs towards restitution and restoration of ground water quality and to pay ₹ 5 lakhs to Shri Bapu Taboji Gaikwad (whose well was found to be contaminated)	Case is pending before Hon'ble Supreme Court against the finding of NGT that BPCL has caused ground water pollution.
7.	Environment (Protection) Act, 1986	The application (OA 17/2021) along with similar other applications was filed before NGT alleging the absence of green zone and the buffer zone around the PDPP project (Kochi refinery) as per the requirement. The applicant prayed for directions to BPCL to provide adequate buffer zone and develop green belt of 500 meters as per the CPCB guidelines. NGT vide its order dated 19th April 2022 disposed the above application with the directions to BPCL inter-alia to maintain the greenbelt along the boundaries as far as possible and plant such species which will not cause any impediments for safety measures of the existing plants as per the guidelines issued by the different department. The present appeal has been filed by the applicant against the above order on the ground that order of the Tribunal does not provide direction on how to develop green belt in the area where there is no space to develop green belt between plant and residential area as per the CPCB guidelines. Further there is no direction in the order regarding the development of a Buffer Zone around the project and no fine has been imposed for environmental damage even though there is a clear environmental clearance violation, and no action was taken against the illegal diversion of natural canal.	NA	Pending

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
8.	Environment (Protection) Act,1986.	Multiple applications (OA 265/2017, OA 17/2021, AND OA 01/2022) were filed before NGT alleging large scale pollution on account of operation various plants and units in BPCL Kochi refinery on account of absence of green zone and the buffer zone around the project/plants (PDPP UNITS, Kochi refinery) as per the requirement of Environmental clearance. The applicants prayed inter-alia for the directions to BPCL not to pollute the environment by emitting solid, liquid & gaseous waste, to provide adequate buffer zone and develop green belt as recommended by CPCB/KSPCB/Ministry of Environment guidelines NGT vide its common order dated 19th April 2022 disposed the above applications with the directions to BPCL inter-alia to maintain the greenbelt along the boundaries as far as possible and plant such species which will not cause any impediments for safety measures of the existing plants as per the guidelines issued by the different department and to pay environmental compensation of ₹ 2 crores to the Kerala State Pollution Control Board within a period of two months for the unscientific greenbelt developed by BPCL. The present appeal has been filed by BPCL under the NGT act aggrieved by the finding of NGT of unscientific green belt and direction of payment of an environmental compensation of ₹ 2 crores. (Civil appeal No. 5128-30/2022 against three original applications)	NGT directed BPCL for payment of an environmental compensation of ₹ 2 crores. However Supreme Court stayed the above order and the same is continuing as on date.	Pending
9.	Environment (Protection) Act,1986	Installation of tanks and DG Set in Kota TOP Depot without obtaining the prior Environment Clearance as required under the Environment (Protection) Act,1986.	Criminal case filed by Rajasthan Pollution Control Board(RBCB),Kota, Rajasthan in the Court of Chief Judicial Magistrate, Kota against BPCL Officer (former Depot Incharge Mr B. P. Saxena)	Disposed. The court on 25.09.2025 discharged the Company officer Mr B.P. Saxena observing that in the absence of evidence, the accused, M/s Bharat Petroleum Corporation Limited, Kota TOP Depot, through its authorized Depot In-charge B.P. Saxena (Depot In-charge from 10.07.2008 to 27.04.2011 is acquitted of the offense under Section 15 of the Environment (Protection) Act, 1986.
10.	Environment Protection Act, 1986	BPCL was granted clearance for running an oil depot in Kota and obtained a Consent to Operate as storage facility by Rajasthan State Pollution Control Board. Due to a fire accident in Sanganer terminal of IOCL, BPCL's operations were suspended due to proximity to IOCL Depot. Therefore, the operations were shifted from Sanganer to Kota. Kota had limited storage supply and thus BPCL decided to seek permission from PESO to construct 2 more tanks to accommodate the supplies. On Inspection, they were told to get permission to increase capacity and soon they were issued a Show Cause Notice for installing tanks without prior approval. Despite of providing with reasons and required documents, the Environment Impact Authority (SEIAA) delisted BPCL's project and filed a Criminal Complaint against BPCL under Section 15 and 19 of EPA.	NA	Disposed. The court on 25.09.2025 discharged the Company officer Mr B.P. Saxena observing that in the absence of evidence, the accused, M/s Bharat Petroleum Corporation Limited, Kota TOP Depot, through its authorized Depot In-charge B.P. Saxena (Depot In-charge from 10.07.2008 to 27.04.2011 is acquitted of the offense under Section 15 of the Environment (Protection) Act, 1986.

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
11.	Environment Protection Act, 1986	After the IOCL Jaipur fire, operations at BPCL Sanganer Installation closed, leading to a shift in markets to Bharatpur and Kota. Bharatpur Depot had limited storage capacity and insufficient facilities to accommodate the increased market demands. Plans were made in 2010-11 to construct new above-ground storage tanks and other facilities. Rajasthan Pollution Control Board issued a show cause notice in 2012, as the construction began without obtaining environmental clearance and consent to establish. With the reply to the show cause notice we explained that we are in the process of obtaining the necessary clearances. An application for environmental clearance was submitted in 2013. The case was brought before the State Level Expert Appraisal Committee (SEAC) in Jaipur. During the meeting, it was revealed that construction had already begun, and the committee considered it a violation, leading to a referral for prosecution. In 2014, Rajasthan State Pollution Control Board filed a criminal complaint u/s 15 read with section 19 of the Environmental Protection Act, 1986, against the Depot In charge, Sh. R.K. Singh.	NA	Disposed.The court vide judgment dated 21.11.2024 has acquitted the accused in the said matter.
12.	Environment (Protection) Act, 1986	Applicant had filed OA No. 154/2022/EZ petition stating that respondent No.1 (BPCL), is setting up a Petrol Depot on Plot No. 2242 which is adjacent to the plot of the applicant being Plot No. 2254 and plot no. 2242 is under the proprietorship of one Mr. Arjun Chhetri, proprietor of M/s Pankaj Fuel, which is leased to BPCL. The distance between the fuel depot and boundary wall of applicant's plot No. 2254 is a mere 15 feet. The applicant stated that setting up the depot violates criteria laid down by the Central Pollution Control Board Circular dated 07.01.2020. Applicant had also stated that respondent no.1 does not have consent from State Pollution control Board, Sikkim. Therefore, applicant had filed present OA petition praying that respondent no. 1 shall be prohibited from proceeding with construction of fuel depot at Plot No. 2254 in Majitahar, Pakyong District, Sikkim as it is operating without a valid Consent to Establish (CTE) from Respondent No. 2 & also prohibit Resp. No.1 from proceeding further with construction activities. The Hon'ble NGT (Eastern Zone), Kolkata decided the said OA petition vide order dated 17.04.2023, wherein it directed Central Pollution Control Board to examine the issue and prepare Standard Operating Procedure (SOP) for Petrol Depots within three months. Till such Standard Operating Procedure evolved and put in place Respondent No. 1 (BPCL) is restrained from carrying out any construction activity on Plot No. 2242, Rangpo, East Sikkim. The interim order shall be enforced by the Sikkim Pollution Control Board and the Resident Commissioner, Sikkim. Now applicant has filed present execution petition seeking compliance of the Judgment and order of NGT dated 17.04.2023 with following prayers: (1) Compliance of order dated 17.04.2023, (2) Probatory directions upon Respondent No. 1 to not to proceed with Construction of fuel depot. (3) Direct CPCB to prepare a SOP listing specific criteria including identification of area, size, storage, distance, and other scientific measurement before establishment of fuel depots in the country. (4) Directions to Sikkim SPCB to prepare SOP for establishment of fuel depot in Sikkim. (5) Pass such other orders as deem fit and proper in the facts and circumstances of the case.	NA	Disposed vide order dated 17.04.2023 (Annexure 8), wherein NGT made the finding that SOPs for the Petrol Depots as distinguished from ROs is non-existing and district administration while issuing NOC not considering the situation which may create havoc in mountainous areas as administration has not applied their mind. NGT further mention that since no SOPs for Petrol Depot is existing matter needs examination by the State authorities accordingly and CPCB to examine and prepare the SOPs within three months when BPCL shall not carry on any construction on the site. Further Execution Application E.A. 02/2024/ EZ was filed as SPCB and CPCB failed to provide the SOPs within the given timeline. After the SOPs were filed, NGT disposed off the Execution application stating that these guidelines having recommendation of buffer zone of 250-300 mtrs as recommended by MB Lal committee shall be implemented throughout the country and Sikkim has also issue revised SOPs at par with CPCB for the buffer zone of 250-300 m.

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
13.	CPCB norms for setting up of RO & National Green Tribunal Act, 2010	Usha Rani Vs Joint Chief Controler and Others A No. 16/2026: The petition has filed the application to stop the construction, and operational activities related to a proposed petrol pump by the 2nd and 3rd respondent (BPCL) at survey no 117/2A1 and 117/2B1 of vishnupuram village, kudavasal, Thiruvarur district, belonging to the 8th and 9th respondent as the land in location of the petrol pump causes the risk of water pollution, fire hazards and health impacts on the localities, situated close to the Angandwadi School with other environmental impacts, the petitioner further states that the respondents have failed to comply with the CPCB norms with regard to siting criteria and water bodies.	NA	Pending Case
14.	The Environmental Protection Act and CPCB norms for setting up of Retail Outlet& National Green Tribunal Act, 2010	Sharafudeen Vs. UOI and Others OA No. 250/2025: The present application is filed under Sec 14, 15 and 18(1) of the National Green Tribunal Act, 2010 seeking intervention against the alleged environmental violations committed by Res No 13,14,17, 18, 19, in relation to the operation of RO situated adjacent to the Applicants property in Karavarom Village, Thiruvananthapuram District. The Applicant, who owns and resides in 22 cents of land with a residential house, contends that the diesel has been leaking underground from the said RO within 25 metres from his property resulting in contamination of his well water. Despite purchasing additional land and digging another well, the water was also allegedly polluted by diesel. The Applicant submits that complaints central and state authorities have yielded no effective action. It is alleged that the res failure to prevent and rectify the leakage constitutes negligence and violation of the Environmental Protection Act, and CPCB guidelines. The Applicant seeks direction to restrain the continued operation of the RO and claims compensation of ₹ 10,00,000 for the damages caused.	NA	Case Pending
15.	CPCB norms for setting up of RO & National Green Tribunal Act, 2010	Ramachandaran Nair and Ors Vs. ADM and Others, OA No. 10/2026: The present Application is filed seeking to restrain Res No.5 and 6 from constructing and operating a RO at SY No. 308/2, Thrissur District, in blatant violation of the CPCB siting criteria prescribed under office Memorandum dated 07.01.2020 and its addendum dated 16.08.2021. The applicants are permanent residents living within the prohibited distance of less than 20 meters from the proposed site, contrary to the mandated minimum distance of 30/50 meters. Drinking water wells used by the applicants are also situated within 50 meters of the site, posing a risk of groundwater contamination. Further, a school is located at a distance of only 14.5 meters from the RO site. Although, a NOC was issued by the competent authority on 20.05.2025, the same was granted without enquiry under Rule 144(5) petroleum Rules, 2002.The applicant prays for health and safety of the public in the surrounding areas.	NA	Pending Case

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
16.	Water, Air and Environment (Protection) Act & National Green Tribunal Act, 2010	Nazar S Vs the District Collector and Othrs, OA No. 10/2026: The Applicant challenges the grant of NOC and approvals for establishing a Petroleum Retail Outlet at Veeranakavu village, kattakada, on the ground that a water body exists within 50 meters of the premise, attracting the water, Air and Environment (Protection) Act. The land in dispute is owned by res nos 5 and 6 and was leased to Res 7, was granted NOC on 02.06.2023 by res No.3. The village officer report dated 17.08.2024 identified portions of the land as government stream and grazing land, noting illegal filling of the stream and recommending restoration and verification, pursuant to which the Tahsildar advised keeping the NOC Process in abeyance. The applicant contends that the approvals are arbitrary, illegal and environmentally unsafe and praying to stay the operation of RO at Proposed site.	NA	Pending Case
17.	EPA, 1986, Water (PCP) Act, 1974 and EP Rules, 1986	Pennada Ratna Kishore Vs UOI and others, OA No. 132/2025 - Application has been filed against the proposed establishment of 10 Retail Outlets sub-divided into 6 by IOCL, 3 by BPCL (2 Within Yanam Municipal Limits on either side of Savitri Nagar Road and Draksharama Yanam Road and 1 along Yanam Bye-Pass on NH216, LHS towards Kakinada) and 1 by HPCL at localities within 50 m radius of East Godavari District made up of rivers, channels, mangroves and wetlands surrounding the Yanam Region, Union Territory of Puducherry citing accelerated increase in contamination, pollution, depletion of natural resources and destruction of biodiversity alongside violation of Office Memorandum No. B-13011/1/2019-20/AQM dated 16.08.2021 regulating distance of RO from water resources and subsequent contravention of EPA, 1986, Water (PCP) Act, 1974 and EP Rules, 1986.	NA	Pending case
18.	Air (Prevention and Control of Pollution) Act, 1981 and Water (Prevention and Control of Pollution) Act, 1974	Muhammed C Vs. CPCB & Ors - Appeal no. 1/ 2022- The appellant (Muhammed) highlights that the consent issued for setting up a petroleum outlet violates the Air and Water Acts by wrongly categorizing it as a green industry despite CPCB's directive placing petroleum outlets in the red category due to their high pollution potential. The outlet is proposed in a densely populated residential area with over 20 houses within 50 meters, and the consent was issued without proper public notice or compliance with mandatory environmental safeguards, making it illegal and liable to be set aside.	NA	Pending case
19.	National Green Tribunal Act, 2010	N Balasubramani Vs. Joint Chief Controller of Explosives & Ors - OA No. 9/ 2025- The petroleum retail outlet is situated within 20 meters of residential buildings, breaching CPCB's siting criteria, and is also located at a intersection, contravening the mandatory 300-meter distance rule under G.O.(Ms) No. 25. These violations pose serious risks to public health and safety, undermining Article 21 of the Constitution which guarantees the right to life.	NA	Pending Case
20.	Air (Prevention and Control of Pollution) Act, 1981	This Original Application registered Suo-motu on the basis news item "Begging for breath: Trapped between industries Kochi residents gasp for fresh air" appearing in the New Indian Express dated 23.02.2024. The issue here concerns with the alleged problems faced by the residents of Ambalamugal industrial area, Ayyankuzhi Village which presides between two industries-BPCL and HOCL. Based on the news item NGT, New Delhi impleaded CPCB, KSPCB, District Collector, Ernakulam, BPCL & HOCL as respondents in the matter. By Order dated 4.04.2024, NGT New Delhi has transferred the OA to Southern Zonal Bench, Chennai. The Next hearing before NGT, Chennai is on 27.05.2024.	Case Closed by NGT	no Penalty levied

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 - All operational locations in water stress areas across India in Refinery, Marketing BUs, Pipelines were mapped to their respective districts and compared against the CGWB classification. Based on this assessment, a total of 74 operational locations were identified as being located in water-stressed areas, comprising 26 Retail locations, 17 LPG locations, 17 Aviation locations, 9 Pipeline locations, 3 Gas locations, and 2 Lubricants locations.

(ii) Nature of operations - The identified operating locations under marketing comprise of Retail, LPG, Aviation, Pipeline, Lubricants, and Gas business units, engaged in the storage, handling, transportation, distribution, and sale of petroleum products and fuels.

(iii) Water withdrawal, consumption, and discharge in the following format -

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in 000' kilolitres)		
(i) Surface water	12.49	6.31
(ii) Groundwater	172.80	189.91
(iii) Third party water	446.81	359.82
(iv) Seawater/desalinated water	0.00	0.00
(v) Others	0.00	0.00
Total volume of water withdrawal (in 000' kilolitres)	**632.10**	**556.04**
Total volume of water consumption (in 000' kilolitres)	**630.74**	**538.37**
Water intensity per rupee of turnover (Water consumed/turnover) - kl/₹ crore	1.21	1.08
Water intensity (optional) - the relevant metric may be selected by the entity	0.00	0.00
Water discharge by destination and level of treatment (in 000' kilolitres)		
(i) Into Surface water	0.10	0.00
- No treatment	0.00	0.00
- With treatment- Secondary	0.10	0.00
(ii) Into Groundwater	0.00	0.00
- No treatment	0.00	0.00
- With treatment - Secondary	0.00	0.00
(iii) Into Seawater	0.00	0.00
- No treatment	0.00	0.00
- With treatment - please specify level of treatment	0.00	0.00
(iv) Sent to third parties	1.27	17.67
- No treatment	0.00	0.00
- With treatment - Secondary	1.27	17.67
(v) Others	0.00	0.00
- No treatment	0.00	0.00
- With treatment -please specify level of treatment	0.00	0.00
Total water discharged (in 000' kilolitres)	**1.36**	**17.67**

Note: The previous financial year figures have been restated due to a change in the data source. The Company assessed the water stress status of its operational locations based on the assessment unit-wise classification provided in the National Compilation on Dynamic Ground Water Resources of India, 2025 published by the Central Ground Water Board (CGWB). In line with the definition of water-stressed areas, locations falling under assessment units categorized as "Over-exploited" or "Critical" with respect to groundwater resources have been identified as operating in water-stressed areas.

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

No.

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF6, NF3, if available)	$MTCO_2e$	16,82,09,065.52	15,88,07,140.66
Total Scope 3 emissions per rupee of turnover	$MTCO_2e$ / crore ₹	321.83	317.38

Note: Scope 3 Emissions Calculation Methodology is aligned with the GHG Protocol Standard. The organization currently reports emissions under four relevant and material Scope 3 categories, using BRSR accepted emission factors and standardized methodologies.

Category 4: Upstream Transportation and Distribution - This category includes emissions from the import of crude oil and LPG by ship, and LPG by rail. Distances between ports were calculated using the Sea routes platform, and emissions from marine transport were estimated using DEFRA 2025 emission factors. For rail transport, distance data was collected and multiplied by the quantity transported, with emissions calculated using the India GHG Program (2015) emission factors for rail freight.

Category 6: Business Travel - Emissions from air travel were calculated by determining the great-circle distance between airports using the Haversine formula. For domestic flights, emission factors were sourced from the India GHG Program, while international flights used DEFRA 2025 emission factors. These were applied to the total kilometers traveled to estimate business travel-related emissions.

Category 9: Downstream Transportation and Distribution - This includes emissions from the transport of products by rail and road. For rail, emissions were estimated by multiplying the material quantity transported with the distance covered and applying India GHG Program 2014-15 emission factors. For road freight (lorries), the same approach was used, multiplying transported quantity and distance by lorry-specific emission factors from the India GHG Program.

Category 11: Use of Sold Products - This category covers emissions from the use-phase combustion of fuels sold, excluding CBG and petrol, for which emission factors were taken from IPCC guidelines with GWP values from IPCC AR6. For petrol and CBG, DEFRA 2025 emission factors were applied. A blending ratio of 19.87% bioethanol and 80.13% petrol was considered, using DEFRA's latest factors for both fuels.

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

No

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

BPCL recognizes ecological and environmental protection as a key element of its sustainability strategy and continuously undertakes measures to minimize any potential impact of its operations on biodiversity, particularly in ecologically sensitive areas where environmental approvals and clearances are required.

During FY 2025-26, BPCL planted more than 0.98 lakh trees through Miyawaki afforestation, seed bombing, and conventional plantation methods. This increased the Company's cumulative green cover to 12.90 lakh trees, contributing to the sequestration of approximately 25,799.90 $MTCO_2e$ in the reporting year.

BPCL's refinery and installation operations have not resulted in any significant direct or indirect adverse impact on biodiversity in ecologically sensitive areas during the reporting period. All refineries are equipped with well-designed Effluent Treatment Plants (ETPs) and appropriate pollution control systems to ensure compliance with treated effluent standards prescribed under the Minimum National Standards (MINAS). Environmental clearances are obtained for all applicable projects, and compliance with stipulated conditions is regularly monitored.

To safeguard Coastal Regulation Zone (CRZ) areas and nearby ecosystems, BPCL has implemented the following measures:

- No process water is discharged into adjacent creeks or water bodies.
- Cooling water and storm water discharges are managed in compliance with applicable CRZ requirements.
- Pipelines are maintained through robust corrosion protection systems, periodic inspections, and preventive maintenance practices.
- BPCL has implemented a comprehensive pipeline integrity management program that includes regular patrolling and surveillance, Ultrasonic Thickness Gauge (UTG) testing, hydrotesting, surge analysis, and Risk-Based Assessment (RBA). These measures support early identification of risks and help prevent adverse impacts on the surrounding environment.
- Spill response systems, including containment and recovery mechanisms, are maintained to address any unlikely leakage incidents.

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

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative	Corrective action taken, if any
Development and demonstration of CO_2 capture and Conversion at Refinery	Carbon Capture and Utilization (CCU) is a rapidly evolving field that demands significant R&D through strategic collaborations to advance. In line with this, BPCL has signed an MoU with M/s UrjaNovaC, an IIT Bombay-incubated startup, to assess the techno-commercial feasibility of a novel aqueous-based CCU technology. This process captures CO_2 from flue gas and converts it into calcium carbonate. After successful laboratory-scale demonstrations and a detailed feasibility study, BPCL is now advancing toward a 15 MTPD CO_2 capture and conversion plant at Bina Refinery. This indigenous "Make in India" solution offers strong potential for cost-effective, large-scale CO_2 capture and utilization	Successful implementation of this technology will generate >30 MTPD of calcium carbonate in-house, which will be utilized in the CFBC boiler for SO_x mitigation, eliminating the need for external procurement and transportation from mining sources. This integrated approach is expected to reduce ~15 MTPD of CO_2 emissions through direct capture (Scope 1) while also avoiding indirect emissions associated with material transport, enabling efficient internal utilization of the product.	No
Valorisation of CBG-Derived Fermented Organic Manure (FOM) into Enriched Organic Fertilizer	BPCL is establishing 26 CBG plants, projected to generate 50 TMTPA of CBG & 170 TMTPA of FOM. As FOM utilization is critical for the economic viability of CBG operations, CRDC has developed process to convert underutilized FOM into Enriched Organic Fertilizer. This is achieved through nanotechnology-driven particulate systems and a novel microbial consortium to enhance nutrient profiles.	Successful implementation of this technology is projected to reduce chemical fertilizer consumption by 30-35% and improve crop yields by 20%.	No
Hydrogen refueling station at Kochi	In alignment with the National Green Hydrogen Mission, BPCL has commissioned South India's first Green Hydrogen Refueling Station (HRS) at Kochi, marking a major milestone in the country's clean energy journey. This landmark initiative is the result of a strategic partnership between BPCL and Cochin International Airport Ltd. (CIAL). The facility is equipped to produce approximately 450 kilograms of green hydrogen per day using renewable energy. This BPCL's initiative reflects a deep commitment to sustainability, energy security, and India's broader goal of achieving Net Zero emissions by 2070 while fostering "Aatma Nirbhar Bharat" initiative of Government of India.	BPCL has successfully installed and commissioned a Green Hydrogen Refueling Station (HRS) at Cochin International Airport Limited (CIAL), Kochi. The HRS is equipped with 0.5 MW commercial alkaline electrolyser and 0.5 MW indigenously developed and manufactured alkaline electrolyser at the site. Furthermore, the produced green hydrogen will be used to drive Hydrogen powered vehicles.	No
Pipeline Integrity Management System (PIMS) Software installed across pipeline BU	Implementation of a centralized digital platform integrating pipeline integrity data such as In-Line Inspection (ILI), corrosion monitoring, cathodic protection, coating surveys, GIS, and operational parameters. The system uses probabilistic risk modelling and dynamic segmentation for risk-based integrity assessment and predictive maintenance.	Improved visibility of high-risk pipeline segments, enhanced safety and regulatory compliance, optimized inspection and maintenance planning, reduced operational risks, and improved resource utilization.	No
Bioremediation of Oily Sludge at refineries and Retail BUs	Treatment of oily sludge through bioremediation techniques to convert contaminated sludge/soil into environmentally safe material.	Treated sludge/soil utilized for green belt development, reducing waste disposal requirements and supporting ecological restoration.	No

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

Yes. BPCL has a comprehensive Business Continuity Plan (BCP) and Disaster Management framework to ensure operational resilience and uninterrupted business operations. Critical IT systems are supported by a Primary Data Centre and a geographically remote Disaster Recovery (DR) Centre with continuous data replication. BPCL conducts biannual DR/BCP drills to validate system readiness and business continuity.

The Company also maintains a PNGRB-compliant Emergency Response and Disaster Management Plan (ERDMP) covering preparedness, mitigation, response, and restoration across its operations arising from various disaster risk scenarios such as Natural calamities, fire, civil unrest, etc. Regular mock drills, risk assessments, mutual aid agreements, firefighting infrastructure, trained emergency response teams, and a Pandemic Emergency Response Plan further strengthen BPCL's disaster preparedness and response capabilities.

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.

Significant Impact on Environment arising from Value Chain	Mitigation / Adaptation Measures Taken by BPCL
Air pollution and GHG emissions from transportation fuel use.	1. Commissioned a 100 KLD 1G & 2G Bio-Ethanol Plant at Bargarh, Odisha, utilizing agricultural residues, supporting renewable fuel production and reducing dependence on fossil resources. 2. Increased adoption of renewable fuels through ethanol blending in petrol, achieving an average blending level of 19.87% during FY 2025-26, and continued supply of biodiesel-blended diesel to reduce lifecycle GHG emissions and support decarbonization. 3. Expanded availability of cleaner gaseous fuels. During FY 2025-26, CNG sales increased to 1.43 MMT and Bio-Gas sales increased to 23.67 TMT, promoting lower-emission mobility solutions and reducing transportation-related emissions. 4. Enhanced logistics efficiency through greater utilization of pipeline infrastructure, achieving a record pipeline throughput of 27.26 MMT during FY 2025-26. Advanced sourcing and transportation optimization tools are also deployed to reduce transportation distances and associated emissions. 5. BPCL has commissioned Green Hydrogen Refueling Station in Kochi (200 Nm^3/hour) in partnership with Cochin International Airport Limited (CIAL).
Natural resource (water) depletion	BPCL reduces freshwater dependence through the following 1. Rainwater harvesting and recharge at operating locations 2. Bina Refinery and Bargarh Bio-Ethanol Refinery have achieved Zero Liquid Discharge (ZLD) status 3. Seawater utilization at Mumbai Refinery (MR) 4. Recycling of Municipal wastewater in collaboration with RCF to reduce freshwater consumption demand. 5. Recycling wastewater from ETP and STP by Reverse Osmosis and Demineralization (RODM) at Kochi, and Bina refinery.
Land and Water contamination	1. BPCL, as a registered Brand Owner under the EPR framework for plastic packaging used in lubricants and LPG business, has reclaimed 2,655 MT of Plastic EPR end of life credits for FY 2025-26. 2. Bharat Petroleum Corporation Limited (BPCL) adheres to Extended Producer Responsibility (EPR) for used oil as per the regulatory requirement.

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

Nil

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

a. By the listed entity: No

b. By the top ten (in terms of value of purchases and sales respectively) value chain partners: No

PRINCIPLE 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

Essential Indicators

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

   7

   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.

S. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/ associations (State/National)
1.	Associated Chambers of Commerce and Industry of India (ASSOCHAM)	National
2.	Confederation of Indian Industry (CII)	National
3.	Federation of Indian Chambers of Commerce (FICCI)	National
4.	Federation of Indian Petroleum Industry (FIPI)	National
5.	IMC Chamber of Commerce and Industry	State
6.	Bombay Chamber of Commerce and Industry	State
7.	The Indian Society of Advisors	National

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

Name of the authority	Brief of the case	Corrective action taken
Nil	Nil	Nil

Note: No adverse orders received during FY 2025-26 related to anti-competitive conduct.

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 (Y/N)?	Frequency of Review by Board (Annually/Half yearly/Quarterly/Others - please specify)	Web Link, if available
Not Available					

BPCL aligns with and actively supports various Government of India (GoI) schemes and initiatives, including the Ethanol Blending Program (EBP), Sustainable Alternative Towards Affordable Transportation (SATAT), the National Policy on Biofuels, and Resource Efficiency and Circular Economy Industry Coalition (RECEIC), contributing to the nation's energy transition and sustainability objectives.

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development.

Essential Indicators

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

Name and brief of the 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
Andhra Pradesh Refinery Project (Establishment of 9 MMTPA Greenfield Refinery and Petrochemical Complex with Associated Infrastructure Facilities at Chevuru Village, Gudlur Mandal, Sri Potti Sriramulu Nellore district, Andhra Pradesh by M/s Bharat Petroleum Corporation Limited)	IA/AP/IND2/575232/2026*	13 March 2026	Yes	Yes	PARIVESH PORTAL (S.No. 15)

* Social Impact Assessment (SIA) was not undertaken as part of the land acquisition process, as the Government of Andhra Pradesh granted an exemption from conducting the SIA in the public interest for the establishment of an industrial hub in Chevuru Village. However, as per the Terms of Reference (ToR) issued for the project by the Ministry of Environment, Forest and Climate Change (MoEF&CC), a Social Impact Assessment was conducted in January 2026 through M/s ABC Techno Labs, an NABL-accredited laboratory.

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

S. No.	Name of the 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 ₹)
Nil						

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

The Company has established multiple channels to receive grievances raised by local communities. Community members can register their grievances through the following mechanisms:

1. Direct engagement with the in-charge of locations, units, installations, or plants during on-site meetings to discuss and redress the grievances and concerns.
2. Community interactions conducted as part of the Company's Corporate Social Responsibility (CSR) initiatives.
3. A web-based grievance portal and a dedicated toll-free helpline.

In addition to the above mechanisms, public grievances are also monitored through the Centralized Public Grievance Redress and Monitoring System (CPGRAMS), an online web-enabled portal developed by the National Informatics Centre (NIC) under the Department of Administrative Reforms and Public Grievances (DARPG). The portal enables citizens to submit and track grievances online, ensuring transparent and timely resolution of complaints.

BPCL addresses community grievances through a grievance redressal mechanism that enables receipt, registration, investigation, resolution, and closure of complaints. Community concerns received through stakeholder engagement forums, local site offices, customer care channels, online portals, and government grievance platforms are reviewed by the concerned departments. Corrective and preventive actions are implemented, and complainants are informed of the resolution, ensuring transparency, accountability, and continuous improvement in stakeholder engagement.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs/small producers*	0.87%	0.75%
Directly from within India	46.18%**	2.35%#

*Note: The percentage of input material directly sourced from MSMEs/small producer is calculated by using the procurement from MSE vendors and the total purchase (by value) during the financial years. The number of previous financial year was revised due to change in calculation methodology.

BPCL adheres to the Public Procurement Policy for Micro and Small Enterprises (MSE) Order, 2012 and its subsequent amendments. During FY 2025-26, the Company's total procurement of goods and services, excluding items, which are beyond the scope of MSEs which inter alia include Crude Oil, Petroleum Products, logistics cost through shipping, Railways & Pipelines, LNG/Natural Gas, API Line pipes, OEM spares & services, proprietary items and services, Technology Licenses and Licensor mandated items, Plant & Machinery, where MSEs were eligible to participate stood at ₹ 11,874.27 crore. In FY 2025-26, out of eligible MSEs procurement ₹ 11,874.27 crore, BPCL procured ₹ 3,821.96 crore from MSEs, achieving 32.19%.

**Note: The percentage of purchases sourced from within India has been calculated based on the value of domestic procurement of crude oil, LNG, ethanol, High-Speed Diesel (HSD), Motor Spirit (MS), LPG, other operating expenses etc., incurred within India.

#For FY 2024-25, CPO Marketing Procurement of ₹ 10,136 crore comprised a part of total procurement from within India. These values were evaluated against the total purchase for previous years to obtain the input material sourced directly from within India.

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 2025-26 (Current Financial Year) (₹)	FY 2024-25 (Previous Financial Year) (₹)
1.	**Rural**		
i)	Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent/on contract basis)	94,69,59,399.69	90,64,59,106.5
ii)	Total Wage Cost	19,95,89,39,213.77	18,97,22,00,576
iii)	% of Job creation in Rural areas	4.74%	4.78%
2.	**Semi-urban**		
i)	Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent/on contract basis)	48,46,89,582.39	44,95,15,240.1
ii)	Total Wage Cost	19,95,89,39,213.77	18,97,22,00,576
iii)	% of Job creation in Semi-Urban areas	2.43%	2.37%
3.	**Urban**		
i)	Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent/on contract basis)	4,91,89,79,560.55	4,67,57,80,196
ii)	Total Wage Cost	19,95,89,39,213.77	18,97,22,00,576
iii)	% of Job creation in Urban areas	24.65%	24.65%
4.	**Metropolitan**		
i)	Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent/on contract basis)	13,59,29,16,054.65	12,92,57,42,322
ii)	Total Wage Cost	19,95,89,39,213.77	18,97,22,00,576
iii)	% of Job creation in Metropolitan area	68.10%	68.12%

Note: The information on wages pertains to BPCL's permanent employees and workers. The remaining amount pertains to permanent employees deployed at international locations.

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
No negative social impact has been identified as part of the social impact assessment	Nil

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

S. No.	State	Aspirational District	Amount Spent (In ₹)
1.	Assam	Dhubri	1,24,26,655
2.	Bihar	Araria, Aurangabad, Gaya, Katihar, Khagaria, Muzaffarpur, Purnia	7,65,28,688
3.	Chhattisgarh	Bastar, Sukma	47,21,033
4.	Gujarat	Dahod, Narmada	1,27,80,693
5.	Haryana	Nuh	1,22,55,760
6.	Jharkhand	East Singhbum, Khunti, Lohardaga, Pakur, Ranchi, West Singhbum	1,08,06,199
7.	Madhya Pradesh	Barwani, Chhatarpur, Damoh, Khandwa, Rajgarh, Vidisha	2,38,17,763
8.	Maharashtra	Gadchiroli, Nandurbar, Osmanabad, Washim	4,67,94,218
9.	Odisha	Balangir, Kalahandi, Koraput, Malkangiri, Nuapada	3,59,36,466
10.	Rajasthan	Karauli	18,01,033
11.	Tripura	Dhalai	31,45,033
12.	Uttar Pradesh	Bahraich, Chandauli, Sonbhadra	87,30,792
13.	Uttarakhand	Udham Singh Nagar	18,01,033

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

Yes, Public Procurement Policy for Micro and Small Enterprises (MSE) is part of tenders floated for goods & services procurement.

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

BPCL procures from marginalized/vulnerable groups such as:

- Micro & Small Enterprises (MSE) - ₹ 3,821.96 crore, 32.19%,
  - MSE (SC/ST) – ₹ 501.08 crore, 4.22%
  - MSE (Women) – ₹ 558.60 crore, 4.70%.

The Company's total procurement value of Goods and Services during 2025-26, excluding Works Contracts, where MSEs could have participated was ₹ 11,874.27 crore whereas the actual procurement value from MSEs was ₹ 3,821.96 crore.

The Company also offers Trades Receivable Discounting Scheme (TReDS) to its MSME Vendors.

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

32.19%

Note: During FY 2025-26, the Company's total procurement of goods and services, excluding items, which are beyond the scope of MSEs which inter alia include Crude Oil, Petroleum Products, logistics cost through shipping, Railways & Pipelines, LNG/Natural Gas, API Line pipes, OEM spares & services, proprietary items and services, Technology Licenses and Licensor mandated items, Plant & Machinery, where MSEs were eligible to participate stood at ₹ 11,874.27 crore. In FY 2025-26, out of eligible MSEs procurement ₹ 11,874.27 crore, BPCL procured ₹ 3,821.96 crore from MSEs, achieving 32.19%.

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

S. No.	Intellectual Property based on traditional knowledge	Owned/Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating benefit share
		Nil		

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
No adverse order received in intellectual property related disputes during FY 2025-26.		

6. Details of beneficiaries of CSR Projects

S. No.	CSR Project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalized groups
1.	Health and Sanitation	23,79,955	70.90%
2.	Education	1,11,111	71.90%
3.	Environmental Sustainability	69	78.20%
4.	Skill Development	355	51.20%
5.	Community Development and Others	1,05,376	61.00%

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.

BPCL has developed an AI-enabled chatbot named "Urja" to offer customers a self-service interface and faster resolution of queries. Urja is the first chatbot of its kind in the Indian oil and gas sector and supports 13 languages. It is accessible through the Company's website and serves both Business-to-Business and Business-to-Consumer users, handling a range of customer queries.

At Bharat Petroleum, customers and their convenience are integral to all our business operations. Customer centricity being one of our core values, our endeavor is to develop and deliver various products and services which make things simple for our consumers. With the same goal, we have introduced BPCL Customer Care SmartLine (1800 22 4344), a single window system to listen to queries, suggestions, feedback and compliments related to any of our products and offerings.

SmartLine is our all India contact centre for consumers across marketing SBUs i.e. Retail (Petrol Pumps), LPG, Lubes, I&C, Aviation, Gas and consumer retailing. SmartLine also functions as a 24x7 Emergency Helpline (Gas Leakage) to provide immediate assistance. This Toll-Free number is a direct connection between our customers and field teams through which customers can connect with BPCL anytime. The system is so configured that an SMS/Email confirmation is triggered at the time of registration and closure of a customer interaction. BPCL SmartLine, is expected to set a new benchmark in customer service and provide real-time assessment of our service standards across different cities for all our touch points. We, at Bharat Petroleum, are all set to live up to the tag line for BPCL SmartLine – "Ek Call Sab Solve".

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	100.00%
Safe and responsible usage	100.00%
Recycling and/or safe disposal	100.00%

Note:

- Provision of Material safety data sheets (MSDS) for all products sold
- Labels and covers printed with important safety and usage instructions on products like LPG cylinders and lubricants
- Providing display stickers of the 1906 leakage helpline numbers for consumer's kitchen spaces for quick access during emergencies.
- Display of HAZCHEM labels on transportation vehicles to convey hazards associated with product
- LPG Safety Clinics are conducted across business units nationwide to promote safe usage.
- Showcasing of safety-related videos in cinema halls and at public places such as bus stops, railway stations, metro stations, and airports
- BPCL's SAKSHAM initiative drives sustainable consumption through awareness campaigns, competitions, debates, and consultations involving consumers, employees, and dealer representatives.

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

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	Nil	0	0	Nil
Advertising	24	0	Nil	0	0	Nil
Cyber-security	0	0	Nil	0	0	Nil
Delivery of essential services	13,01,134	39,826	The number of complaints increased significantly due to geo-political tensions	3,60,608	830	The complaints are with respect to refill delivery of LPG cylinder and Dispensing of MS/HSD
Restrictive Trade Practices	0	0	Nil	0	0	Nil
Unfair trade practices	1	1	Nil	0	0	Nil
Other	10,29,705	31,518	The number of complaints increased significantly due to geo-political tensions	3,80,315	758	Complaints are related to, equipment sales, subsidy, digital payments, safety and IT applications

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

	Number	Reasons for recall
Voluntary recalls	0	Nil
Forced recalls	0	Nil

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

Yes, BPCL has a cybersecurity policy/framework that addresses cybersecurity and data privacy risks under the Cyber Security section of iConnect (the Company's internal and confidential document).

BPCL has a comprehensive Privacy Policy that clearly outlines the purpose of collecting users' personal information, the types of data collected, its intended use, and the various ways in which it may be processed. The Company has implemented measures to ensure the accuracy and currency of personal data shared by users, including dealers, vendors, distributors, and customers, while safeguarding their rights through the following provisions:

a) **Data Access:** Users have the right to access, review, modify, and request the deletion of their personal information.

b) **Consent Withdrawal:** Users may choose not to disclose personal information they consider confidential and may withdraw previously provided consent at any time. In such cases, BPCL reserves the right to restrict or discontinue services that require such information.

BPCL's Privacy policy and Security policy also includes detailed provisions on user data privacy and the confidentiality of information, demonstrating the Company's commitment to protecting user rights and maintaining data security.

The complete privacy policy is available at: https://www.bharatpetroleum.in/privacy-policy , https://www.bharatpetroleum.in/security-policy.

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

There were no complaints received during the reporting year relating to cybersecurity, data privacy, or product recalls. All complaints related to advertising were resolved during the financial year.

The high volume of complaints received regarding the delivery of essential services was primarily attributable to geopolitical tensions that impacted service delivery. As of 31 March 2026, approximately 96.94% of these complaints had been resolved, with the remaining 3.06% under resolution. BPCL is addressing the pending complaints within the stipulated timelines, and the majority are expected to be resolved during the first quarter of next reporting year.

7. Provide the following information relating to data breaches:

a.	Number of instances of data breaches along-with impact	0
b.	Percentage of data breaches involving personally identifiable information of customers	0.00%
c.	Impact, if any, of the data breaches	Nil

Leadership Indicators

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

The details about the Company's product portfolio and services provided can be accessed through the website: https://www.bharatpetroleum.in/

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

BPCL has introduced several measures to educate consumers on the safe and responsible use of its products and services:

- Provision of Material safety data sheets (MSDS) for all products sold.
- Labels and covers printed with important safety and usage instructions on products like LPG cylinders and lubricants.
- Providing display stickers of the 1906 leakage helpline numbers for consumer's kitchen spaces for quick access during emergencies.
- LPG safety Clinics are conducted across business units nationwide to promote safe usage.
- Showcasing of banner, videos on safe and responsible usage of petroleum products at various paltesforms on Social Media, public places, and operating location of BPCL.
- Display of HAZCHEM labels on transportation vehicles to convey hazards associated with product.
- BPCL's SAKSHAM initiative drives sustainable consumption through awareness campaigns, competitions, debates, and consultations.

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

BPCL maintains regular communication with both bulk and retail customers through its offices and a wide network of channel partners to provide updates on product availability and any potential disruptions. The Company uses multiple channels, including press releases, media coverage, social media platforms, mobile applications, SMS alerts, and physical notices, to ensure timely dissemination of information.

It addresses customer queries and concerns through dedicated helplines and customer service teams, supporting transparency in its interactions. These measures enable the Company to sustain engagement with customers and ensure they remain informed under different operating conditions.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief.

Yes, BPCL displays product information on lubricant packaging wherever applicable. The labels include details aligned with relevant national and international standards, including BIS, API, and DIN. A QR code feature has been added to enable product tracking and traceability.

The Company ensures that all its products meet prescribed requirements and standards, and it provides clear information on manufacturing, safe handling, and usage. Material Safety Data Sheets for all products are available on the BPCL website.

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, BPCL conducts customer feedback surveys for the products and service provided by respective business units.

INDEPENDENT ASSURANCE STATEMENT

To

The Board of Directors of

Bharat Petroleum Corporation Limited (BPCL)

Introduction and objectives of work

The Board of Directors of Bharat Petroleum Corporation Limited (hereinafter referred as ("BPCL" or "Company") have engaged us for providing Assurance Report on identified sustainability information in the Business Responsibility & Sustainability Report (BRSR) of the Company for the year ended March 31, 2026, including relevant information of the previous year disclosed in the BRSR.

Our scope of work consists of Reasonable Assurance on BRSR Core indicators in the BRSR Report, as described in the Securities and Exchange Board of India's (SEBI) vide Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.

Opinion

Reasonable Assurance for 9 BRSR-Core Parameters (Refer to Annexure-1)

We have performed a Reasonable Assurance engagement on whether the Company's identified sustainability information i.e. BRSR Core indicators disclosed in the BRSR report for the period from April 01, 2025 to March 31, 2026 including relevant information of the previous year disclosed in the BRSR, has been prepared in accordance with the Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, guidance notes for BRSR format issued by SEBI.

In our opinion, the Company's BRSR Core indicators disclosed in the BRSR report for the period from April 01, 2025 to March 31, 2026 including relevant information of the previous year disclosed in the BRSR subject to reasonable assurance is prepared in all material respects, in accordance with the Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and basis of preparation as set out in Section A General Disclosures 13 of the BRSR Report for the year ended March 31, 2026.

The Company has established appropriate systems for the collection, aggregation, and analysis of quantitative data on all BRSR Core indicators.

Our opinion is not modified in respect of this matter.

Basis for opinion and summary of our work

We have performed the Reasonable Assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), "Type 2 Moderate Assurance" as per Accountability Assurance Standard (AA1000 AS) version 3 and in line with the requirements of Bureau Veritas's Internal Standards and Requirements for assurance of Sustainability Reports.

As part of its independent reasonable assurance engagement, we assessed the appropriateness and robustness of underlying reporting systems and processes, used to collect, analyse and review the information reported. In this process, we undertook the following activities:

- Assessment was conducted by means of physical site visits at Mumbai Refinery, Bina, Kochi Refinery, Jobner Retail, Irugur Retail, Manmad Retail, Rajkot LPG, Loni LPG, Budge Budge Lubricants, Bina-Kanpur Pipeline, Kochi Aviation and Corporate Office, Mumbai.

- Bureau Veritas interviewed personnel of BPCL's including HRD, HR Services, Pricing and Insurance, CSR, Corporate HSSE, Corporate Sustainability Team, Finance, Maintenance, Aviation, Procurement, Company Secretary, Internal Trade Risk Management, Retail sales, IT and other relevant departments.
- The assurance process involved carrying out an Assessment by experienced assessors from Bureau Veritas.
- The Company has submitted performance data on reported BRSR topics. The data pertaining to each location visited was assessed by Bureau Veritas through the process above described.
- Data on various BRSR attributes were assessed for the locations that were visited. Later, it was confirmed that the same assessed data went into preparation of the final data within the BRSR Report for FY 2025-26.
- Review of Company's data and information systems for collection, aggregation, analysis and review.

Our work was conducted against Bureau Veritas' standard procedures and guidelines for external Assurance of Sustainability Reports, based on the current best practice in independent assurance.

Management Responsibility

The Selection of reporting criteria, reporting period, reporting boundary, monitoring and measurement of data, preparation, and presentation of information in the BRSR report are the sole responsibility of the Company and its management. We are not involved in drafting or preparation of BRSR Report. Our sole responsibility was to provide independent reasonable assurance on BRSR Core indicators stated in the BRSR report for the year ended March 31, 2026.

Our responsibility

We are responsible for performing Reasonable Assurance on the BRSR Core indicators in the BRSR Report of the company for the period from April 01, 2025 to March 31, 2026 including relevant information of the previous year disclosed in the BRSR report, are free from material misstatements, whether due to fraud or error, in accordance with the reporting requirements stated above. Our responsibility includes forming an independent opinion, based on the procedures performed by us and the evidence we have obtained, and reporting our reasonable assurance opinion on the BRSR Core indicators to the Directors of "BPCL's.

Limitations and Exclusions

Excluded from the scope of our work is any assurance of information relating to:

- Activities outside the defined assurance period.
- Positional statements (expressions of opinion, belief, aim or future intention by BPCL's and statements of future commitment.
- Competitive claims in the report claiming, "first company in India", "first time in India", "first of its kind", etc.

Our assurance does not extend to the activities and operations of BPCL's outside of the scope and geographical boundaries as well as the operations undertaken by any subsidiaries or joint ventures of the Company.

This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist within the Report.

Alignment with AA1000 Principles

Inclusivity	BPCL actively engages with its key stakeholders, including socially responsible investors, value chain partners, government officials, and local community representatives. The company has implemented structured stakeholder engagement processes and regularly undertakes related activities. Additionally, BPCL is committed to supporting the local community through various Corporate Social Responsibility (CSR) initiatives.
Materiality	The BRSR Report covers the key environmental, social, and economic issues that BPCL has identified as most material. These issues were determined through a comprehensive process of stakeholder engagement and dialogue. The materiality assessment took into account both internal evaluations of business risks and opportunities, as well as the perspectives and concerns of stakeholders.
Responsiveness	BPCL is actively addressing the issues it has identified as material, reflecting its commitment through relevant policies, objectives, performance indicators, and targets. The company has undertaken several initiatives aimed at providing environmentally responsible services, while also prioritizing occupational health and safety. Additionally, it has implemented appropriate measures for emergency preparedness, control mechanisms, and risk management across its operations.
Impact	Our assessment found no evidence that BPCL has failed to monitor, measure, or take accountability for its actions concerning its identified material topics. The company demonstrates a consistent approach to tracking and managing its performance in these areas.

Statement of Independence, Integrity, and Competence

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety, and social accountability with over 198 years history. Its assurance team has extensive experience in conducting assessment over environmental, social, ethical and health and safety information, systems and processes.

Bureau Veritas operates a certified Quality Management System which complies with the requirements of ISO 9001:2015, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA), across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behaviour, and high ethical standards in their day-to-day business activities.

The assurance team for this work does not have any involvement in any other Bureau Veritas projects with BPCL's.

Competence

The assurance team has extensive experience in conducting assurance over environmental, social, ethical, and health & safety information, systems and processes an excellent understanding of Bureau Veritas standard methodology for the Assurance of Sustainability Reports.

Restriction on use of Our Report

Our Reasonable assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the company solely to assist the company in reporting on the Company's Sustainability performance and activities. Accordingly, we accept no liability to anyone, other than the Company. Our deliverables should not be used for any other purpose or by any person other than the addressees of our deliverables. The Firm neither accepts nor assumes any duty of care or liability for any other purpose or to any other party to whom our Deliverables are shown or into whose hands it may come without our prior consent in writing.

AA1000
Licensed Report
000-137/V3-OVXBV

M Rama Mohan Rao	**Rupam Baruah**
Lead Assuror	**Technical Reviewer**
Bureau Veritas (India) Private Limited	**Bureau Veritas (India) Private Limited**
Hyderabad, India	**Mumbai, India**
Dt: 03.07.2026	**Dt: 03.07.2026**

Annexure 1

Reasonable level of assurance is provided for following '9 Indicators included in BRSR-Core Attributes'

Sl. No	Attribute	Parameter	Cross Reference to the BRSR
1	Greenhouse Gas (GHG) Footprint	Scope 1 Emissions	Principle 6, Question 7 of Essential Indicators
		Scope 2 Emissions	
		GHG Emission Intensity	
2	Water Footprint	Total Water Consumption	Principle 6, Question 3 of Essential Indicators
		Water Intensity	
		Water Discharge	Principle 6, Question 4 of Essential Indicators
3	Energy Footprint	Total Energy Consumed	Principle 6, Question 1 of Essential Indicators
		% from Renewable Sources	
		Energy Intensity	
4	Waste Management (Circularity)	Category-wise Waste Generation	Principle 6, Question 9 of Essential Indicators
		Waste Intensity & Recovery	
5	Employee Wellbeing and Safety	Spending on Well-being	Principle 3, Question 1(c) of Essential Indicators
		Safety Incidents	Principle 3, Question 11 of Essential Indicators
6	Gender Diversity	Wages Paid to Females	Principle 5, Question 3(b) of Essential Indicators
		POSH Complaints	Principle 5, Question 7 of Essential Indicators
7	Inclusive Development	MSME/Indian Sourcing	Principle 8, Question 4 of Essential Indicators
		Wages in Smaller Towns	Principle 8, Question 5 of Essential Indicators
8	Customer & Supplier Fairness	Data Breach Incidents	Principle 9, Question 7 of Essential Indicators
		Accounts Payable Days	Principle 1, Question 8 of Essential Indicators
9	Business Openness	Related Party Transactions & Concentration	Principle 1, Question 9 of Essential Indicators