BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

Towards a greener tomorrow—GAIL employees embracing sustainability amidst progress

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR) FY 2025-26

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L40200DL1984GOI018976
2.	Name of the Listed Entity	GAIL (India) Limited
3.	Year of incorporation	16/08/1984
4.	Registered office address	16, Bhikaji Cama Place, R K Puram, New Delhi-110066
5.	Corporate address	16, Bhikaji Cama Place, R K Puram, New Delhi-110066
6.	E-mail	shareholders@gail.co.in
7.	Telephone	+91 1126182955
8.	Website	https://gailonline.com
9.	Financial year for which reporting is being done	2025-26
10.	Name of the Stock Exchange(s) where shares are listed	Equity shares listed at NSE and BSE. GDRs listed at LSE
11.	Paid-up Capital	INR 6,575.10 crore
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	
	Name	Parivesh Chugh
	Designation	ED (SD & Renewables)
	Telephone Number	0120-2446400
	Email id	sustainability@gail.co.in
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Standalone Basis
14.	Name of assessment or assurance provider	SR Asia, Ghaziabad, Uttar Pradesh
15.	Type of assessment or assurance obtained	Type II High Assurance / Reasonable Assurance

II. Products/Services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Natural Gas Marketing	Marketing of Natural Gas, Biofuels	**82**
2	Natural Gas and LPG Transmission	Transmission of Natural Gas and LPG through pipeline	**08**
3	Petrochemicals	Production and Marketing of Polyethylene	**05**
4	Other Liquid HydroCarbons (LHC) Production	Production and Marketing of LPG, Propane, Pentane, Naphtha etc.	**03**
5	Renewable Energy & others	Generation of Electricity (Wind and Solar) and Sale through Power Purchase Agreements (PPAs) etc.	**02**

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Solid, liquid, and gaseous fuels and related products- Crude petroleum and Natural Gas (NG Trading)	99611912	**82**
2	Transport via pipeline of Natural Gas (NG Transmission) Transport services via pipeline of other goods not elsewhere classified (n.e.c) (LPG Transmission)	99651312	**08**
3	Plastics in Primary form (Petchem)	99611715	**05**
4	Solid, liquid, and gaseous fuels and related products not elsewhere classified (n.e.c) – Liquid Hydrocarbons (LHC)	99611919	**03**
5	Electricity (Wind and Solar Power) & others	99611970	**02**

III. Operations

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

Location	Number of plants	Number of offices	Total
National	22 04 Gas Processing Plants, 01 Petrochemical Plant, 08 Natural Gas Compressor Stations 09 LPG Pumping/ Dispatch Terminal	53 01 Head Quarter 14 Pipeline Regional Offices 13 Zonal Marketing Offices 02 Training Institutes 23 Subsidiaries/JVs/Associates offices	**75**
International	0	07 Subsidiaries/JVs/Associates	**07**

19. Markets served by the entity:

a. Number of locations

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

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

The total contribution of exports as a percentage of the total turnover is **0.01%.**

c. A brief on types of customers

GAIL has 5 business segments which are given below:

1. **Natural Gas Marketing:** The major customers of our Natural Gas are:
    - Fertilizer Sector: **33%** of the gas sold
    - City Gas Distribution sector: **29%** of the gas sold
    - Power Sector: **9%** of the gas sold
    - Others: **16%** of gas is sold to industries like Refinery, Steel, Sponge Iron, Petrochemical etc.
    - Overseas: **13%** of natural gas is sold overseas.
2. **Natural Gas Transmission:** Natural Gas pipelines transport Natural Gas to Power, Fertilizer, City Gas Distribution (CGD) companies and other industries in the Country.
3. **Petrochemical:** GAIL caters to requirement of customers for various applications such as Blow Moulding, Injection Moulding, Raffia & Monofilament, Film, Pipe, Roto Moulding etc. by supplying required grades of High-density polyethylene (HDPE), Linear low-density polyethylene (LLDPE) and Polypropylene.
4. **Liquid Hydrocarbon:** In Liquid Hydrocarbon segment, our major customers are in Industrial and Commercial sector.
5. **Renewable Energy & others:** Generation of Electricity (Wind and Solar) and Sale through Power Purchase Agreements (PPAs) etc.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	4,337	3,985	91.9	352	8.1
2.	Other Than Permanent (E)	0	0	0	0	0
3.	Total Employees *(D+E)	**4,337**	**3985**	**91.9**	**352**	**8.1**
WORKERS						
4.	Permanent* (F)	1,019	961	94.3	58	5.7
5.	Other Than Permanent (G)	20,665	20,253	98.0	412	2.0
6.	Total Workers (F + G)	**21,684**	**21,214**	**97.8**	**470**	**2.2**

***Including Board Members (Full-time), Company Secretary and Permanent Employee and Permanent Workers: 5,356**

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	82	72	87.8	10	12.2
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total Employees (D + E)	**82**	**72**	**87.8**	**10**	**12.2**
DIFFERENTLY ABLED WORKERS						
4.	Permanent(F)	38	32	84.2	6	15.8
5.	Other than Permanent (G)	37	31	83.8	6	16.2
6.	Total workers (F + G)	**75**	**63**	**84**	**12**	**16**

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors*	07	0	0
Key Management Personnel**	01	0	0

***Including Whole-Time Director, Government Nominee Director, and Independent Director as on 31st March 2026.**
**** Company Secretary.**

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

Category	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	5.23	3.03	**5.06**	4.50	2.63	**4.37**	3.84	3.79	**3.83**
Permanent Workers	1.39	10.00	**1.86**	3.33	2.38	**3.28**	2.38	0	**2.28**

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

V. Holding, Subsidiary and Associate Companies (including Joint Ventures)

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

S. No.	Name of the Holding / Subsidiary /Associate Companies/ Joint Ventures (A)	Indicate whether Holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	GAIL Gas Limited (Refer*1)	Subsidiary	100.00%	No
2.	GAIL Global (USA) Inc. (Refer*2)	Subsidiary	100.00%	No
3.	GAIL Global Singapore Pte. Ltd.	Subsidiary	100.00%	No
4.	GAIL Global IFSC Ltd. (Refer*3)	Subsidiary	100.00%	No
5.	GAIL Mangalore Petrochemicals Limited	Subsidiary	100.00%	No
6.	Konkan LNG Limited	Subsidiary	93.50%	No
7.	Bengal Gas Company Limited	Subsidiary	88.13%	No
8.	Tripura Natural Gas Company Limited	Subsidiary	48.98%	No
9.	Aavantika Gas Limited	Joint Venture	49.99%	No
10.	Bhagyanagar Gas Limited	Joint Venture	47.72%	No
11.	Maharashtra Natural Gas Limited	Joint Venture	22.50%	No
12.	Central UP Gas Ltd.	Joint Venture	25.00%	No
13.	Green Gas Ltd.	Joint Venture	49.99%	No
14.	Indradhanush Gas Grid Ltd.	Joint Venture	20.00%	No
15.	Talcher Fertilizers Limited	Joint Venture	39.87%	No
16.	Vadodara Gas Limited (Refer*4)	Joint Venture	50.00%	No
17.	TAPI Pipelines Company Ltd	Joint Venture	5.00%	No
18.	Mahanagar Gas Limited	Associate	32.50%	No
19.	Indraprastha Gas Limited	Associate	22.50%	No
20.	Petronet LNG Ltd.	Associate	12.50%	No
21.	Brahmputra Crackers and Polymers Ltd.	Associate	70.00%	No
22.	ONGC Petro Additions Ltd.	Associate	4.19%	No
23.	Ramagundam Fertilizers and Chemicals Limited	Associate	14.30%	No
24.	Fayum Gas Company	Associate	19.00%	No
25.	China Gas Holdings Ltd.	Associate	2.75%	No
26.	ONGC Tripura Power Company Ltd	Associate	26.00%	No
27.	Bharat Energy Office LLC	Associate	20.00%	No
28	LNG Japonica Shipping Corporation Ltd.	Associate	26.00%	No
29	Coal Gas Limited	Associate	49.00%	No
30	Leafinti Bioenergy Pvt. Ltd. (Refer*5)	Associate	49.00%	No

Refer*1 *Consolidated financial statement of GAIL GAS Ltd includes its 50%, 17.07%, 50%, 50%, 50% & 26% interest in joint venture companies, i.e., Andhra Pradesh Gas Distribution Corporation Ltd, Vadodara Gas Ltd, Rajasthan State Gas Ltd, Haridwar Natural Gas Pvt. Ltd., Goa Natural Gas Pvt. Ltd and Purba Bharati Gas Pvt. Ltd. respectively engaged in the business of City gas Distribution.*

Refer*2 *Consolidated financial statement of GAIL Global (USA) Inc. includes its 100% subsidiary, Gail Global (USA) LNG LLC having primary business of LNG trading.*

Refer*3 *GAIL Global IFSC Ltd is a 100% subsidiary of GAIL, incorporated on 7th April 2025, and operates as a finance company. Currently, the Company is functioning as a Global/Regional Corporate Treasury Centre catering to service recipients (i.e GAIL Group Entities).*

Refer*4 *GAIL is a holding 32.93% equity of VGL and 17.07% is held through GAIL Gas Ltd.*

Refer*5 *During the year, the Parent Company acquired equity shares in Leafiniti Bioenergy Private Limited, which owns and operates a Compressed Biogas (CBG) plant, with a 49% stake, and accordingly it has become an associate of the Company.*

24.

VI. CSR Details

(i)	Whether CSR is applicable as per section 135 of Companies Act, 2013	**Yes**
(ii)	Turnover (in ₹)	**1,38,328 crore**
(iii)	Net worth* (in ₹)	**66,365 crore**

*as per Companies Act

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No) (If yes, then provide web-link for grievance redress policy)	FY 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	Yes CPGRAMS Weblink: https://pgportal.gov.in/Home/LodgeGrievance	234	0		162	0	
Investors (other than shareholders)	Yes Weblink: https://www.gailonline.com/IZQuarterlyCompliances.html	0	0		0	0	
Shareholders		1,333	05		1,389	06	
Employees and workers	Yes Weblink: - https://gailcorintra.gail.co.in/grievance_system/home.asp GAIL Weblink: - https://www.gailonline.com/ pdf/others/PolicyforPreventionProhibition AndRedressalOF SexualHarassmentOfWomen AtWorkplace25042023.pdf	25	4		41	0	
Customers	Yes Weblink:- https://www.gailonline.com/onlineComplants.html https://pgportal.gov.in/Home/LodgeGrievance	131	10		152	0	
Value Chain Partners	Yes Weblink:- https://www.gailonline.com/onlineComplants.html https://pgportal.gov.in/Home/LodgeGrievance	06	0		06	-	
Other-(External Stakeholder complaints related to labour practice, other legal complaints and public at large)	Yes, CPGRAMS Weblink: - https://pgportal.gov.in/Home/LodgeGrievance	87	0		82	-	

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

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

S. No.	Material issue identified	Indicate whether Risk or Opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	GHG Emissions, including Methane Emissions and Climate Change Mitigation & Adaptation	Risk	Rising global temperatures and climate change impacts resulting from increased GHG emissions, including methane emissions from Oil & Gas operations, have led governments and corporates worldwide to adopt Net Zero Emissions targets and strengthen climate-related regulations. Methane, being a potent greenhouse gas, poses additional regulatory, operational, and reputational risks for the Company. Transition towards low-carbon operations may therefore require significant investments in clean technologies, methane emission reduction measures, and green energy solutions. In addition, extreme weather events such as heat waves, cold waves, cyclones, excessive rainfall, and floods pose operational risks and may adversely affect infrastructure, plant reliability, and business continuity.	GHG emissions mitigation shall be achieved through various decarbonisation levers such as Electrification of existing Natural Gas based equipment, Renewable Energy projects, CO_2 Valorisation, Compressed Biogas (CBG), Green Hydrogen, Energy Efficiency projects and Afforestation etc. It is envisaged that various financial schemes shall be tapped for implementing Net Zero Projects. Further, training and awareness for adapting to these extreme climate events has been organised. Enhancing capacity for water storage and evacuation at plants, designing process plants to withstand extreme weather conditions are few of the key measures which shall help to tackle climate change related risks.	Negative Implications
2	Renewable Energy, Net Zero Emissions and Energy Transition	Opportunity	Renewable Energy, Net Zero Emissions and Energy Transition have significant influence on GAIL's long-term growth, competitiveness, and business resilience. The global shift towards cleaner energy sources, increasing stakeholder expectations, evolving climate-related regulations, and India's commitment to achieving Net Zero Emissions by 2070 are accelerating the transformation of the energy sector. As a leading Natural Gas company, GAIL is well-positioned to capitalize on emerging opportunities in renewable energy, green hydrogen, biofuels, and other low-carbon energy solutions. Strategic investments in these areas can support business diversification, create new revenue streams, strengthen energy security, and enhance long-term value creation while contributing to national and global decarbonization goals.		Positive Implications

S. No.	Material issue identified	Indicate whether Risk or Opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Business Model Resilience, Economic Performance and Long-term Growth, Market Uncertainties	Opportunity	India aims to increase the share of Natural Gas in its energy mix to 15% by 2030. As of FY 2025–26, the share of Natural Gas stands at 7.1%, indicating steady progress toward this target. GAIL is the leading gas marketing company in India with approximately 18,700 Kms of NG pipelines and sells 48% of total Natural Gas sold in the Country. GAIL is continuously expanding its Pipeline and CGD network to cater to the increased demand of Natural Gas. The per capita Petrochemical consumption is also increasing and GAIL is expanding its Petrochemical capacity to cater to this increased demand. Hence suitable opportunity for growth and profitability are available in the existing businesses.		Positive Implications
4	Health and Safety (Assets, Employees, Workers and Stakeholders)	Risk	The hazardous nature of its operations involving natural gas transmission, processing, and petrochemical facilities. Any safety incident, asset failure, gas leak, fire, or workplace injury can impact employees, contract workers, communities, the environment, and business continuity. Effective health and safety management is therefore critical for protecting people and assets, ensuring regulatory compliance, maintaining operational reliability, and safeguarding the GAIL's reputation and financial performance.	GAIL has a Robust 'Health, Safety and Environment Management System' & follows all guidelines and recommendations of various agencies like OISD, PNGRB, National Safety Council, PESO etc. GAIL makes continuous efforts to avoid any health and safety related incident by following SOPs, ensuring usage of PPEs and adhering to various safety guidelines.	Negative Implications
5	Supply Chain disruption due to Extreme Climate Events, Geopolitics, Wars etc.	Risk	GAIL's operations depend on the timely availability of natural gas, equipment, spare parts, and critical services sourced through domestic and global supply chains. Extreme weather events, geopolitical tensions, trade restrictions, and conflicts can disrupt procurement, logistics, and energy supplies, leading to operational delays, increased costs, and supply shortages. Effective supply chain risk management is therefore essential to ensure business continuity, operational reliability, energy security, and long-term value creation.	At GAIL, the LNG is sourced from different geographies in the world to ensure uninterrupted operations. GAIL ensures supply chain sustainability through e-tendering, green packaging, local sourcing and support to MSEs and startups. Suppliers are encouraged to make efforts to ensure that their operations comply with applicable national and international legislations and standards. The awareness programs held by GAIL further strengthen responsible procurement and mitigate operational risks.	Negative Implications

S. No.	Material issue identified	Indicate whether Risk or Opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6	Data Integrity & Security, Artificial Intelligence, Security and Asset Management	Risk	Increasing digitalisation, adoption of Artificial Intelligence, and dependence on interconnected information systems expose the organisation to evolving cyber threats such as phishing attacks, cyber terrorism, data breaches, unauthorised access, and disruption of critical infrastructure and operations. Data breaches, cyberattacks, or weak asset security can result in operational disruptions, regulatory penalties, reputational damage, and financial losses.	GAIL is actively implementing various initiatives to promote responsible information systems and digitalisation. Regular Information Security advisories are also issued to remain vigilant and counter cyber threats. This includes conducting regular email and SMS phishing simulations to enhance employee awareness. Further, GAIL ensures Data Redundancy through master data servers at multiple locations. Cybersecurity training is also being imparted to employees.	Negative Implications
7	Risk and Crisis Management (Natural Disaster Preparedness and Management, Closure and Rehabilitation, Asset Integrity, Pipeline Integrity and Critical Incident Management)	Risk	Due to the nature and scale of its operations, GAIL is exposed to various operational, environmental, and safety-related risks including natural disasters, pipeline failures, asset integrity issues, operational disruptions, and other critical incidents. Such events may impact business continuity, employee and community safety, operational reliability, and regulatory compliance.	GAIL ensures robust emergency preparedness and response by conducting regular safety drills, maintaining emergency response plans for disaster situations, inspecting critical assets for integrity, and training employees and local authorities. To effectively identify, assess, monitor, and manage these risks, GAIL has established a comprehensive Enterprise Risk Management Framework, Crisis Management Plan, and a dedicated Risk Management Committee.	Negative Implications
8	Air Emissions	Risk	Air emissions have significant environmental, regulatory, operational, and reputational implications for GAIL. As an energy sector company, emissions generated from operational activities can contribute to air quality impacts and climate change. Increasingly stringent environmental regulations, stakeholder expectations, and monitoring requirements expose GAIL to compliance, operational, and reputational risks. Effective management of air emissions is therefore critical for maintaining regulatory compliance, operational continuity, environmental stewardship, and the Company's social license to operate.	GAIL mitigates air emission risks through continuous monitoring and control of emissions, adoption of cleaner technologies, improvement in energy efficiency, regular preventive maintenance of equipment, utilization of cleaner fuels, implementation of emission reduction initiatives, and compliance with applicable environmental regulations and standards. GAIL also undertakes periodic assessments and invests in technological upgrades to minimize air pollutant emissions from its operations.	Negative Implications

S. No.	Material issue identified	Indicate whether Risk or Opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
9	Product Stewardship, Quality and Safety	Risk	Product Stewardship, Quality and Safety have critical importance in ensuring the safe transportation, handling, storage, and delivery of natural gas and petrochemical products. Any compromise in product quality, pipeline integrity, operational safety, or customer safety can result in accidents, supply disruptions, environmental impacts, regulatory non-compliance, and reputational damage.	GAIL mitigates this risk through robust quality management systems, stringent operational and safety standards, regular inspection and maintenance of pipeline infrastructure, integrity management programs, and continuous monitoring of product quality parameters. The Company also undertakes periodic audits and adopts technological advancements to enhance operational safety and reliability.	Negative Implications

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

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

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

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

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

P5 Businesses should respect and promote human rights

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

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

P8 Businesses should promote inclusive growth and equitable development

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

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and Management Processes (Y= Yes)									
1. a.Whether GAIL's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	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	Ref A, B, C, G, H, I, J, M, R, S, T, U	Ref D, M, O	Ref D,F, I, O	Ref C, D, F, I, K	Ref A, F, I, J, K, L	Ref D	Ref A, C, D	Ref D, E, H, I	Ref D, M, N, P, Q, T, U

All policies relevant to internal and external stakeholders are hosted on GAIL Website: http://www.gailonline.com on following address.

A. Code of Conduct

1. Board Members and Senior Management Personnel

https://gailonline.com/pdf/Code%20of%20Conduct%20as%20on%2009.04.2019.pdf

2. Code of Fair Disclosure and Conduct- Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information

https://gailonline.com/pdf/GAIL-Principles-of-Fair-Disclosures.pdf

3. Code of Conduct to regulate, monitor and report trading by insiders - insider trading code

https://gailonline.com/pdf/GAIL_Insider_Trading_Code_2025_w_e_f_01_07_2025.pdf

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B. Fraud Prevention Policy
https://gailonline.com/pdf/others/FraudPreventionPolicy.pdf
C. MoU between GAIL (India) Ltd and Transparency International India (TII)
https://gailonline.com/pdf/others/MOU-With-TII-23rd.July-2007.pdf
D. Sustainability Policy
https://gailonline.com/pdf/Sustainability%20Policy.pdf
E. CSR Policy https://gailonline.com/pdf/CSR/final_policy2010.pdf
F. Policy For Prevention, Prohibition and Redressal OF Sexual Harassment Of Women At Workplace
https://www.gailonline.com/pdf/others/PolicyforPreventionProhibitionAndRedressalOFSexualHarassmentOfWomenAtWorkplace25042023.pdf
G. Material Subsidiary Policy
https://gailonline.com/pdf/GAIL%20Material%20Subsidiary%20Policy_27052025.pdf
1. Related Party Transaction Policy
https://gailonline.com/pdf/GAIL%20Related%20Party%20Transaction%20Policy%20-%20 05.03.2026.pdf
2. GAIL Policy for determination of Materiality and Disclosure
https://gailonline.com/pdf/GAIL%20Policy%20for%20Determination%20of%20Materiality%20 and%20Disclosure_27052025.pdf
H. Dividend Distribution Policy
https://gailonline.com/pdf/GAIL%20Dividend%20Distribution%20Policy.pdf
I. Policy on Diversity of Board of Directors
https://gailonline.com/pdf/Policy_on_Diversity_of_Board-Version_2.0_08102024.pdf
J. Whistle Blower Policy
https://gailonline.com/pdf/Circular_Whistle_Blower_Policy_12.02.2019-english_06092024.pdf
K. Equal Opportunity Policy
https://gailonline.com/pdf/EqualOpportunityPolicyEnglish14022024.pdf
L. Public Interest Disclosure & Protection of Informers
https://www.gailonline.com/pdf/others/PIDPI.pdf
M. Quality Policy
https://gailonline.com/pdf/GAI_Quality_Policy_English_24_03_2026.pdf
N. Information Security Policy
https://gailonline.com/pdf/17_Information_Security_Policy_Statement_v1.pdf
O. Health, Safety and Environment Policy
https://www.gailonline.com/pdf/others/CorporateHSEPolicyUpdated.pdf
P. Document Preservation Policy
https://gailonline.com/pdf/Document%20Preservation%20%20Policy.pdf
Q. Conciliation Rule
https://gailonline.com/pdf/others/GAIL_(INDIA)_LIMITED_CONCILIATION_RULES_2010.pdf
R. Nominated Nodal Officer(s) For Fraud Prevention Policy
https://www.gailonline.com/pdf/others/NominatationofNodalOfficersforFraudPreventionPolicy04052023.pdf
S. Hyper linking Policy
https://gailonline.com/Hyperlinking.html
T. Copyright Policy
https://www.gailonline.com/CopyrightPolicy.html
U. RTI
https://www.gailonline.com/RTI.html
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<tr><td>2. Whether the entity has translated the policy into procedures. (Yes / No)</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td></tr>
<tr><td>3. Do the enlisted policies extend to company value chain partners? (Yes/No)</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td></tr>
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<table>
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<tr><td>4. Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.</td><td>Provisions of SEBI (Listing Obligation and Disclosure Requirements, 2015)</td><td>ISO 9001</td><td>ISO 45001</td><td>Schedule II Part D (3) of the SEBI Regulations, 2015</td><td>Schedule II Part D (3) of the SEBI Regulations, 2015, Sec. 2(78) of Companies Act 2013 etc.</td><td>ISO 14001, ISO 50001, GreenCo Rating</td><td>SDGs and National Commitments</td><td>Section 135 of Companies Act, 2013</td><td>ISO 9001, ISO 27001:2022, SDGs</td></tr>
<tr><td>5. Specific commitments, goals and targets set by the entity with defined timelines, if any. *</td><td>Ref A</td><td>Ref B</td><td>Ref C</td><td>Ref D</td><td>Ref E</td><td>Ref F</td><td>Ref G</td><td>Ref D, H, I,</td><td>Ref J</td></tr>
<tr><td rowspan="11"></td><td colspan="9">*GAIL is a CPSE under the administrative control of the Ministry of Petroleum & Natural Gas (MoP&NG). The power to appoint/ nominate Director(s) vests with the Government of India. The necessary shareholder's approval is also sought for appointment of Directors as per the statutory provisions. GAIL signs MoU with MoP&NG annually on fixing targets for the year. These targets are related to economic parameters like Gas Marketing, Gas Transmission, Revenue from Operations, Return to Shareholders, Capex, EBITDA, Asset Turnover Ratio, Number of CNG stations / PNG connections added etc., as well as expenditure on R&D / Innovation Initiatives, Procurement from GeM Portal. The MoU also includes targets related to various other compliance parameters.</td></tr>
<tr><td colspan="9">A. GAIL is committed to comply with the provisions of Companies Act, 2013 and SEBI Listing Obligations and Disclosure Requirements (LODR) Regulations, 2015 on Corporate Governance such as: (i) Composition of Board of Directors (ii) Board Committees (Audit Committee, CSR Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee etc.) (iii) Holding Board Meetings (iv) Disclosure and Transparency</td></tr>
<tr><td colspan="9">B. Target expenditure on R&D /innovation initiatives was INR 240 crore for FY 2025-26</td></tr>
<tr><td colspan="9">C. The Company has celebrated National Safety Week, observed Fire Services Week, World Environment Day and conducted several seminars, programs, workshops, Onsite and Offsite mock drills to increase awareness and preparedness.</td></tr>
<tr><td colspan="9">D. Procurement from Micro Small and Medium Enterprises (25% of Procurement of Goods and Services through MSEs (including 4% from SC/ST MSEs and 3% from Women MSEs).</td></tr>
<tr><td colspan="9">E. GAIL is committed to zero non-compliance to Labour Laws</td></tr>
<tr><td colspan="9">F. Target to develop up to 3.6 GW Renewable Energy capacity by 2035</td></tr>
<tr><td colspan="9">G. GAIL participates in official public consultations related to its business.</td></tr>
<tr><td colspan="9">H. DPE Guidelines on: (i) Accessible India Campaign (Sugamya Bharat Abhiyan) (ii) Implementation of the Apprenticeship Act, 1961 (iii) CSR expenditure by CPSEs</td></tr>
<tr><td colspan="9">I. 37.5% of Total Procurement from Government e Market Place (GeM) portal</td></tr>
<tr><td colspan="9">J. GAIL's Net Zero Emissions target: 100 % reduction in Scope-1 and Scope-2 emissions by 2035 and 35 % reduction in Scope-3 emissions by 2040</td></tr>
<tr><td rowspan="2">6. Performance of the entity against the specific commitment, goals and targets along-with reasons in case the same are not met.</td><td>Ref A</td><td>Ref B</td><td>Ref C</td><td>Ref D</td><td>Ref E</td><td>Ref F</td><td>Ref G</td><td>Ref D,H, I,</td><td>Ref J</td></tr>
<tr><td colspan="9">A. The Company is complying with the provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR Regulations), including requirements relating to the composition of the Board of Directors and constitution of various Board Committees such as the Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee and Risk Management Committee.

During FY 2025–26, the Company received communications from NSE and BSE regarding non-compliance with certain provisions of the SEBI (LODR) Regulations relating to the composition of the Board of Directors, including non-appointment of a Woman Director, inadequate quorum for Board Meetings, and non-compliant constitution of the Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, and Risk Management Committee. Consequently, NSE and BSE imposed a fine of INR 24,35,520 for the two quarters ended 31.12.2024 and 31.03.2025.

Later, four Independent Directors, including one Woman Independent Director, were appointed with effect from 28.03.2025, and the Audit Committee, the Nomination and Remuneration Committee, the Stakeholders Relationship Committee, and the Risk Management Committee were reconstituted in compliance with the applicable statutory requirements.

Accordingly, GAIL requested NSE and BSE to waive the fines levied in respect of non-compliances related to quorum and committee constitution, which had since been rectified by the Company. NSE, vide its letter dated 12.09.2025, waived a fine amounting to INR 13,61,720 (inclusive of GST).</td></tr>
</table>

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	Further, NSE and BSE imposed cumulative fines of INR 16,22,500 each for the quarters ended 30.06.2025, 30.09.2025, and 31.12.2025 on account of non-compliance with the requirements relating to the composition of the Board of Directors, specifically due to the number of Independent Directors being lower than the prescribed requirement. GAIL, being a Government Company, has all its Directors, including Independent Directors and Woman Director, nominated and appointed by the Government of India. Accordingly, the aforesaid non-compliances were neither attributable to any negligence or default on the part of the Company nor within the control of GAIL, as such appointments fall outside the purview of the Company's management. Nevertheless, the Company has been continuously pursuing the matter with the Government of India through the Ministry of Petroleum and Natural Gas (MoP&NG) to ensure compliance with the applicable regulatory requirements. The tenure of four Independent Directors concluded on 27.03.2026. Thereafter, with effect from 28.03.2026, the Company revised the quorum requirements and reconstituted the Board Sub-Committees to the extent feasible based on the Directors available at that time, with a view to maintaining compliance with statutory provisions. GAIL has also been regularly apprising MoP&NG of the fines imposed by NSE and BSE due to the shortfall in the required number of Independent Directors and has requested the appointment of the requisite number of Independent Directors to ensure full compliance.								
	B. The Company has incurred INR 262.67 crore in FY 2025-26 on R&D / Innovation initiatives as against target expenditure on R&D /innovation initiatives of INR 240 crore for FY 2025-26								
	C. GAIL actively promotes safety and environmental awareness, competency development and organizational preparedness through various capacity-building initiatives during the year. GAIL celebrated National Safety Week, observed Fire Services Week and World Environment Day across its locations to promote a strong culture of safety, environmental stewardship and operational excellence. In addition, several seminars, workshops, training programmes, and onsite as well as offsite mock drills were conducted to enhance emergency preparedness, risk awareness and response capabilities among employees and stakeholders.								
	D. In FY 2025-26, the value of total procurement made from MSEs is INR 1,691 crore which is ~ 59% of total procurement through GeM.								
	E. During the reporting period, GAIL remained compliant with the applicable labour laws, regulations and guidelines in India.								
	F. The RE portfolio has increased from 135 MW to 146 MW during FY 2025-26. GAIL has set a target to attain 3600 MW of Renewable Energy by '2035. Presently, the following RE Projects are under execution: • 17.5 MW Floating Solar Plant at Pata, Uttar Pradesh • 12.5 MW Rooftop Solar across various installations. In addition, the following Projects have been approved, and work shall be commencing shortly: • 178 MW Wind Power Project in Maharashtra • 600 MW Solar Power Project along with a 550 MWh Battery Energy Storage System (BESS) in Uttar Pradesh • 100 MW Solar Power Project with a 22 MWh BESS in Maharashtra These Projects mark a significant milestone in GAIL's journey towards achieving its Net Zero Emissions target, aligned with India's broader energy transition goals. Further, the integration of advanced Energy Storage Systems will ensure efficient utilization of solar power by addressing intermittency challenges and enabling round-the-clock availability of Renewable Energy.								
	G. GAIL actively participates in public policy consultations and provides feedback related to its business. It also complies and follows all regulations and policies applicable to its business.								
	H. In FY 2025-26, GAIL has incurred CSR expenditure of INR 179.59 crore towards multiple CSR Projects. The CSR projects are primarily aligned with the seven focus areas of GAIL Hriday: Arogya, Harit, Kaushal, Saksham, Sashakt, Ujjawal, and Unnati.								
	I. GAIL has made procurements worth INR 2,697 crore from GeM Portal, which is 38.75% of total procurement.								
	J. As part of its decarbonization roadmap, GAIL is focusing on electrification of operations and expansion of renewable energy capacity. One pipeline compressor at Vijaipur was successfully electrified and is in operation since January 2025, while electrification of three additional compressors is under progress. The Company's renewable energy portfolio increased from 135 MW to 146 MW during the year, with a target of achieving 3,600 MW by 2035. Several solar and wind power projects, along with Battery Energy Storage Systems (BESS), are under execution and development to support the transition towards clean energy. GAIL is also promoting low-carbon fuels through investments in Compressed Biogas (CBG) and Green Hydrogen. The Company has one operational CBG plant at Ranchi and plans to establish 26 CBG plants through its own initiatives and joint ventures. Further, a 10 MW PEM electrolyser-based Green Hydrogen plant at Vijaipur is operational, with the hydrogen produced being blended with natural gas for captive consumption.								

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

To address residual emissions, GAIL is implementing carbon valorisation initiatives, including pilot projects for biological CO_2 capture using microalgae and conversion of CO_2 into ethylene. The Company is also exploring opportunities for conversion of CO_2 into Sustainable Aviation Fuel (SAF) and other value-added products. Energy efficiency remains a key focus area, supported by ISO 50001-certified Energy Management Systems at major installations and continuous efficiency improvement initiatives.

As part of its nature-based offsetting strategy, GAIL has planted more than 4 lakh trees across various locations during the last three years. This includes plantation of 75,000 trees near Vijaipur (Guna) and 48,000 trees under the 'Ek Ped Maa Ke Naam 2.0' initiative in FY 2025-26. These efforts contribute to carbon sequestration, biodiversity enhancement, and ecological restoration.

Governance, Leadership and Oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements *(listed entity has flexibility regarding the placement of this disclosure)*

Please refer to the CMD message in GAIL Annual Report FY 2025-26

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Sustainable Development Committee (SDC) of the Board
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, GAIL has a Sustainable Development Committee (SDC) of the Board to assess the Business Responsibility performance of the Company. 02 SDC meetings were held during FY 2025-26. Its key responsibilities include formulating and monitoring of Sustainable Development plan and its execution, approval of Sustainability Report, Sustainability Policy and to review HSE Performance & Emergency preparedness. During FY 2025-26, the Committee comprised the following members:

Name	Designation	DIN	Role in Committee
Shri Sandeep Kumar Gupta (Upto 28.02.2026) Shri Deepak Gupta (01.03.2026 to 31.03.2026)	Chairman & Managing Director (CMD)	07570165 09503339	Chairperson
Shri Deepak Gupta	Director (Projects)	09503339	Member
Shri Rajeev Kumar Singhal	Director (BD)	09230386	Member

Reconstituted Committee

Name	Designation	DIN	Role in Committee
Shri Deepak Gupta (01.03.2026 to 31.03.2026)	Chairman & Managing Director (CMD)	09503339	Chairperson
Shri Ayush Gupta (28.03.2026 to 31.03.2026)	Director (HR)	09681775	Member
Shri Rajeev Kumar Singhal	Director (BD)	09230386	Member

Furthermore, other sub-committees of the Board, such as the HR Committee and CSR Committee, have been constituted at GAIL to address various other aspects of Sustainable Development.

10. Details of Review of NGRBCs by the Company:

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

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

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

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

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Inauguration of 74 KW rooftop solar project in Varanasi—set to generate over 1 lakh units of clean energy annually

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1

P1

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

Essential Indicators

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

GAIL has a Training Policy for imparting at least 01 training to its employees during the year.

Segment	Total number of training and awareness programs held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by awareness programmes
Board of Directors	12	All the 09 principles of NGRBC were covered on various topics such as Business Valuation, India and Global Energy Outlook, Business Growth Strategy, Pipeline Technology, PSU summit, LNG, Public Procurement etc.	100
Key Managerial Personnel	01	Training on 'Liquified Natural Gas' imparted	100
Employees Other Than BoD and KMPs	445	Technical, Functional Safety, Managerial & Behavioural topics in line with the 09 NGRBC Principles.	100
Workers	86	Technical, Functional Safety, Managerial & Behavioural topics in line with the 09 NGRBC Principles.	100

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

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

Monetary

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

Non-Monetary

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1

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

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

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

Yes, GAIL is committed to maintaining the highest standards of integrity, transparency and ethical conduct in all its business operations. The Company, along with its Subsidiaries and Joint Ventures, follows the procedures, guidelines and directives issued by the Central Vigilance Commission (CVC) for vigilance administration and anti-corruption practices. GAIL has implemented the Integrity Pact (IP) in its procurement process. The IP ensures transparency and fairness by providing an independent mechanism for monitoring compliance with established procedures and policies during tendering. GAIL currently has an Independent External Monitor (IEM) overseeing the implementation of IP conditions.

Additionally, GAIL has established the following policies and mechanisms that promote ethical business conduct, accountability and transparency across its operations:

Whistle Blower Policy: The Whistle Blower Policy provides employees and Directors with a mechanism to report genuine concerns relating to unethical behaviour, misconduct, fraud or violations of the Company's Code of Conduct. The policy also provides safeguards against victimization of individuals reporting such concerns.

Web Link: - https://gailonline.com/pdf/Circular_Whistle_Blower_Policy_12.02.2019-english_06092024.pdf

Fraud Prevention Policy: The Fraud Prevention Policy is applicable to all stakeholders associated with GAIL's business activities, including employees, contractors, vendors, consultants and other business partners. The policy facilitates the prevention, detection, reporting and investigation of actual or suspected fraudulent activities.

Web Link: - https://gailonline.com/pdf/others/FraudPreventionPolicy.pdf

The above policies are available on the Company's website.

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.

During FY 2025–26, no fines, penalties or actions were imposed by any regulator, law enforcement agency or judicial institution in relation to cases of corruption or conflicts of interest. Consequently, no corrective action was required in response to any such regulatory or judicial proceedings.

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1

GAIL continues to strengthen its preventive vigilance and governance framework through proactive measures aimed at mitigating corruption and conflict-of-interest risks. The Vigilance Department regularly examines complaints received from various sources, including the Central Vigilance Commission (CVC), Ministry of Petroleum and Natural Gas (MoP&NG), Management and other stakeholders. Potential irregularities are also identified through surprise inspections, periodic inspections and scrutiny of audit reports. Based on investigations and findings, appropriate actions are recommended and implemented against the concerned officials, vendors, suppliers or other parties, as applicable.

During the year, GAIL organized vigilance awareness programmes for employees, contractors, Engineers-in-Charge (EICs) and other stakeholders to promote ethical conduct and compliance. The Company also continued to identify sensitive positions and monitor the implementation of periodic job rotation to reduce the risk of conflicts of interest and enhance transparency.

In FY, 41 systemic improvements were suggested to address control gaps and prevent recurrence of similar incidents. To strengthen vigilance capabilities and governance practices, Vigilance Executives conducted and attended 89 training programmes during the reporting period.

These measures reflect GAIL's commitment to maintaining a robust ethical culture, strengthening internal controls and ensuring the highest standards of integrity, transparency and accountability across its operations.

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	20	26

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. Purchases from trading houses as % of total purchases	**74.39**	**84.64**
	b. Number of trading houses where purchases are made from	**12**	**10**
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	**99.04**	**100.00**
Concentration of Sales**	a. Sales to dealers/ distributors as % of total sales	**54.43**	**56.35**
	b. Number of dealers/ distributors to whom sales are made	**112**	**157**
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/ distributors	**24.83**	**26.74**
Share of RPTs	a. Purchases (Purchases with related parties/total Purchases)	**37.62**	**39.59**
	b. Sales (Sales to related parties/ Total sales)	**22.52**	**20.85**
	c. Loans & advances (Loans & advances given to related parties/ Total loans & advances)	**85.11**	**81.43**
	a. Investments (Investments in related parties/ Total investments made)	**54.62**	**54.27**

**The percentage of purchases from trading houses has been calculated based on the total purchases of LNG.*

*** The percentage of sales to dealers/distributors has been calculated based on the total sales of the Petrochemicals business segment.*

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1

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 underthe training	% of value chain partners covered (by value of business done with such partners) under the awareness programmes
20	During FY 2025-26, GAIL conducted 20 awareness and vendor outreach programs for participating value chain partners. The programmes focused on sustainability, responsible sourcing practices, digitalization, transparency and ease of doing business. Key topics included **sustainable sourcing practices, Government e-Marketplace (GeM) onboarding, MSME procurement policies, startup participation and responsible business conduct.** These initiatives were aimed at enhancing supplier awareness, strengthening sustainable procurement practices and promoting inclusive growth through increased participation of MSMEs and startups in GAIL's procurement ecosystem. **Principle-2: Businesses should provide goods and services in a manner that is sustainable and safe** GAIL promotes sustainable procurement and responsible sourcing practices across its value chain by creating awareness among suppliers and business partners on sustainability considerations, efficient resource utilization, digital procurement platforms and responsible business conduct. Through vendor outreach programmes, GAIL encourages suppliers to integrate sustainability principles into their operations, thereby contributing to a more resilient and sustainable supply chain ecosystem. **Principle-4: Businesses should respect the interests of and be responsive to all its stakeholders** GAIL actively engages with its value chain partners through awareness programmes, vendor meets and stakeholder outreach initiatives to strengthen collaboration, enhance transparency and address stakeholder expectations. The programmes focused on digitalization, ease of doing business, GeM onboarding, MSME procurement policies and startup participation, enabling suppliers and business partners to better understand GAIL's requirements and opportunities while fostering an inclusive and responsive stakeholder ecosystem. **Principle-8 Businesses should promote inclusive growth and equitable development:** GAIL is committed to fostering an inclusive and transparent procurement ecosystem by promoting participation of MSMEs, startups and other diverse supplier groups while ensuring ease of doing business through digital platforms and stakeholder engagement. **Principle-9 Businesses should engage with and provide value to their consumers in a responsible manner** GAIL promotes sustainable procurement and sourcing practices across its value chain by encouraging suppliers and business partners to align with responsible business practices, sustainability considerations and efficient resource utilization.	100

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

Yes, GAIL fosters a culture of ethics, transparency and trust. Whenever any Director has a direct or indirect interest in any agenda item or matter placed before the Board, the concerned Director abstains from participating in the discussion and decision-making process related to such matter. Further, every Director is required to disclose their interest in any company, body corporate, firm or association of individuals through a written notice, which is placed before the Board for its consideration and record.

These practices are governed by the provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. GAIL also has established policies on materiality and related party transactions, which provide a framework for identifying, reviewing and approving such transactions in a transparent and compliant manner. Necessary disclosures are made in accordance with the applicable statutory requirements and within the prescribed timelines to ensure transparency, accountability and regulatory compliance.

Link of GAIL Related Party Transaction Policy is mentioned below:

https://gailonline.com/pdf/GAIL%20Related%20Party%20Transaction%20Policy%20-%2005.03.2026.pdf

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 2

P2

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

Essential Indicators

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

	FY 2025-26	FY 2024-25	Details improvements of environmental & social impacts
R&D (Revenue expenditure on Collaborative Research works)	**(6.54 %) INR 17.17 crore**	**(4.31%) INR 16.20 crore**	Our collaborative R&D efforts are mainly focused on H2/Fuel cell/ Battery, Pipeline Asset Monitoring and Integrity Management, Waste valorisation, Natural gas utilization/Biogas, Polymer, Catalyst development and CO_2 Utilization. These research efforts not only contribute to cleaner energy solutions but also align with national goals for sustainable development and community well-being.
Capex (Innovation activities)	**(93.46%) INR 245.50 crore**	**(95.69%) INR 359.32 crore**	Capital expenditure includes investment in Land acquisition, Stamp duty and Registration fee for the establishment of the upcoming R&D Centre, as well as funding for various innovation initiatives. Innovation and developmental projects are being implemented across various GAIL sites through technology upgrades and modernization efforts. These initiatives are aimed at enhancing process efficiency, improving safety, and optimizing costs, thereby contributing to overall operational excellence. These initiatives contribute to improved energy efficiency, reduced emissions, and optimized resource utilization across operational sites thereby improves the environmental and social impacts.
Total	**INR 262.67 crore**	**INR 375.53 crore**	

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

   Yes

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

   Yes, GAIL ensured that 100% of its procurement was conducted through robust systems and processes designed to promote sustainability, transparency, and accountability across the supply chain. GAIL has established robust systems and procedures to promote sustainable sourcing, responsible procurement and green purchasing practices across its operations. Procurement activities are primarily carried out through digital e-tendering platforms, which minimize paper consumption while enhancing transparency, efficiency, accountability and ease of doing business.

   Key sustainable procurement initiatives undertaken by GAIL include:

   - End-to-end digital procurement through online e-tendering systems, enabling paperless and transparent procurement processes.
   - Digital execution and electronic transmittal of contract documents, reducing the need for physical documentation and supporting resource conservation.
   - Incorporation of provisions for green packaging in tender documents, wherever applicable, to encourage environmentally responsible packaging practices.

- Procurement of energy-efficient equipment, including LED lighting systems and star-rated electrical equipment, to promote energy conservation and operational efficiency.
- Promotion of local sourcing and indigenous manufacturing in line with applicable Government policies, thereby supporting domestic industries and strengthening local supply chains.
- Startup-friendly procurement measures, including relaxation of Technical Bid Evaluation Criteria (BEC) requirements for eligible startups, to encourage innovation and entrepreneurship.
- Implementation of procurement practices that support transparency, sustainability and responsible business conduct throughout the value chain.

Further, all bidders are required to comply with the General Conditions of Contract, which include commitments relating to environmental protection, occupational health and safety, labour practices, human rights and ethical business conduct. Through these measures, GAIL continues to integrate sustainability considerations into its procurement processes and value chain management practices.

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

GAIL has implemented a comprehensive Waste Management System aligned with applicable environmental regulations and sustainability principles. The Company follows the principles of Reduce, Reuse and Recycle (3R) to minimize waste generation and promote resource recovery across its operations. Waste generated from various activities is managed through authorized recyclers, waste processors and treatment facilities to ensure environmentally sound handling and disposal.

(a) Plastics (including packaging):

- GAIL is complying with the Plastic Waste Management Rules by registering as a Brand Owner on the centralized portal developed by the Central Pollution Control Board (CPCB) and is fulfilling its Extended Producer Responsibility (EPR) obligations for polymer packaging material placed in the market.
- The Company is also in the process of obtaining registration as a "Manufacturer" under the Plastic Waste Management Rules.
- Polymer packaging woven sacks used by GAIL carry recycling symbols to facilitate identification of the polymer type and support recycling at the end of their useful life.
- Plastic packaging waste generated through GAIL's operations is managed through authorized waste processors and recyclers in accordance with applicable regulatory requirements.

(b) E-waste:

- E-waste generated at GAIL's offices and operational locations is disposed through authorized e-waste recyclers in compliance with the E-Waste Management Rules and applicable statutory requirements.
- The Company ensures environmentally sound collection, handling and disposal of obsolete electrical and electronic equipment through approved channels.

(c) Hazardous Waste:

- Hazardous wastes such as slop oil and used oil are collected, stored and disposed through CPCB/SPCB-authorized recyclers.
- During FY 2025-26, GAIL identified and empanelled recyclers for the recycling of spent activated carbon, spent catalysts and spent bag filters. These wastes were previously disposed through Treatment, Storage and Disposal Facilities (TSDFs) and are now being diverted towards recycling, thereby improving material recovery and promoting circular economy practices.
- Hazardous waste management is carried out in accordance with applicable regulatory requirements, with due emphasis on safe handling, storage, transportation and disposal.

(d) Other Waste:

- Non-hazardous waste, including canteen waste and mixed general waste, is managed through various approaches such as landfilling, authorized waste handlers, and organized clean-up drives (i.e. during Swachhata Pakhwada).
- Obsolete materials, scrap, and old records are disposed through e-auctions and scrapping policies in compliance with procurement and environmental guidelines.
- Biomedical waste is disposed through Common Bio-medical Waste Treatment Facilities (CBWTF).

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

Yes, Extended Producer Responsibility (EPR) is applicable to GAIL's activities under the provisions of the Plastic Waste Management (PWM) Rules, as amended.

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 2

GAIL is complying with its EPR obligations under the following categories of obligated entities:

(a) **Brand Owner & Importer:** GAIL Pata is registered as a Brand Owner as well as Importer on the Centralized EPR Portal developed by the Central Pollution Control Board (CPCB). The Company is complying with its EPR obligations arising from plastic packaging materials by procuring EPR certificates/credits from CPCB-registered Plastic Waste Processors (PWPs). Accordingly, the waste collection and processing mechanism is aligned with the EPR framework prescribed under the Plastic Waste Management Rules.

(b) **Manufacturer:** Pursuant to the Ministry of Environment, Forest and Climate Change (MoEF&CC) Gazette Notification dated 14 March 2024 amending the Plastic Waste Management Rules, manufacturers of plastic raw materials are required to register as an obligated entity under the category of "Manufacturer" on the Centralized EPR Portal. Accordingly, GAIL, as a manufacturer of plastic raw materials, is required to fulfil the EPR obligations pertaining to producers of plastic packaging that qualify as Micro and Small Enterprises (MSEs) under the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006.

GAIL Pata is currently in the process of obtaining registration as a Manufacturer on the Centralized EPR Portal. Certain implementation-related issues and procedural complexities have been identified and referred to CPCB for clarification and review. The Company is actively pursuing the matter and will complete the registration process and associated compliance requirements upon resolution of the issues by the regulatory authority.

The Company remains committed to complying with all applicable EPR requirements and continuously strengthening its waste management and circular economy practices in line with regulatory expectations.

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?**

Yes

NIC Code	Name of Product/ Service	% of total Turnover (Pata) contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/ No)	Results communicated in public domain (Yes/ No) If yes provide web-link
33330	Naphtha	0.90	Cradle to Gate (For Pata Plant*)	Yes	No
3411063	Pentane	0.34	Cradle to Gate (For Pata Plant)	Yes	No
3411068	Propane	0.00	Cradle to Gate (For Pata Plant)	Yes	No
3341004	LPG	8.63	Cradle to Gate (For Pata Plant)	Yes	No
3342004	Ethylene	0.00	Cradle to Gate (For Pata Plant)	Yes	No
3342008	Propylene	1.82	Cradle to Grave (For Pata Plant)	Yes	No
3337000	Mixed Fuel Oil	1.72	Cradle to Gate (For Pata Plant)	Yes	No
20131	HDPE	46.96	Cradle to Grave (For Pata Plant)	Yes	No
20131	LLDPE	37.86	Cradle to Grave (For Pata Plant)	Yes	No

**Note: The LCA has currently been conducted only for the PATA plant and is applicable for common products manufactured across all GAIL plants.*

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

Name of Product/ Service	Description of the risk/ concern	Action Taken
Naphtha	Global Warming	Measures for operational efficiency are taken on a regular basis, Leak Detection and Repair (LDAR) program are carried out to arrest fugitive emissions, if any.
Pentane		
Propane		
LPG		
Ethylene		
Propylene		
Mixed Fuel Oil		
HDPE		
LLDPE		

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 2

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

Indicate Input Material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
Residue Gas from GCU-1 & 2 & recycled fuel in LLDPE-1 w.r.t Gas Processed at Pata	5.1	5.2

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

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

	FY 2025-26			FY 2024-25		
	Re-used	Recycled*	Safely Disposed**	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	0	1,650	2,477	0	7,776	0
E-waste	0	0	0	0	0	0
Hazardous waste	0	0	0	0	0	0
Other waste	0	0	0	0	0	0

*The Extended Producer Responsibility (EPR) framework was introduced under the Plastic Waste Management (Amendment) Rules, 2022, to ensure the environmentally sound management of plastic waste. In compliance with these guidelines, EPR obligations have been fulfilled through the procurement of authorized EPR credits for recycling and End-of-Life (EOL) disposal, enabling the achievement of the prescribed Plastic Waste Management targets.

**The term "Safely Disposed" refers to the quantity of plastic waste managed through End-of-Life (EOL) treatment using authorized EPR credits, in accordance with the provisions of the Plastic Waste Management (Amendment) Rules, 2022.

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
Category - II	NIL

Shri Deepak Gupta, CMD, GAIL interacting with Safai Sathis during Swachhta Pakhwada 2026

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 3

P3

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

Essential Indicators

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

Category	% of Employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B /A)	Number (C)	% (C /A)	Number (D)	% (D /A)	Number (E)	% (E /A)	Number (F)	% (F /A)
Permanent employees											
Male	3,985	3,985	100	3,985	100	NA	NA	3,985	100	0	0
Female	352	352	100	352	100	352	100	NA	NA	0	0
Total	4,337	4,337	100	4,337	100	352	8.1	3,985	91.9	0	0
Other than Permanent employees											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

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

Category	% of workers covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B /A)	Number (C)	% (C /A)	Number (D)	% (D /A)	Number (E)	% (E /A)	Number (F)	% (F /A)
Permanent workers											
Male	961	961	100	961	100	NA	NA	961	100	Nil	0
Female	58	58	100	58	100	58	100	NA	NA	Nil	0
Total	**1,019**	**1,019**	**100**	**1,019**	**100**	**58**	**5.7**	**961**	**94.3**	**0**	**0**
Other than Permanent workers											
Male	20,253	20,253	100	20,253	100	NA	NA	20,253	100	Nil	0
Female	412	412	100	412	100	412	100	NA	NA	Nil	0
Total	**20,665**	**20,665**	**100**	**20,665**	**100**	**412**	**2.0**	**20,253**	**98.0**	**0**	**0**

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 3

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.15 %	0.14 %

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a %of total employee	No. of workers covered as a % of total worker	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	100	Yes	100	100	Yes
Gratuity	100	100	Yes	100	100	Yes
ESI	NA	NA	NA	NA	NA	NA
Others	NA	NA	NA	NA	NA	NA

3. **Accessibility of workplaces**

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

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

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

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

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

Gender	Permanent Employees (FY 2025-26)		Permanent Workers (FY 2025-26)	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	100%	100%
Female	81.8%	100%	84.6%	100%
Total	**94.5%**	**100%**	**96.0%**	**100%**

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	**Permanent Employees and Permanent Workers:** Yes, with a view to strengthen Employees Grievance Redressal Mechanism so as to ensure speedy disposal and prompt monitoring of employee grievance, an Online user friendly three tier Grievance Redressal System exists in GAIL, which is accessible to all employees through GAIL Intranet. Broad outlines of the Online Grievance Redressal System are placed as below Step I: Aggrieved employee can register his/ her grievance to the concerned HR In-charge who is expected to settle the same within a period of 10 days. On expiry of the stipulated time period, the unresolved grievance will automatically get transferred to Corporate HR department for disposal at its end. Link for permanent employees: https://gailcorintra.gail.co.in/grievance_system/home.asp
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 3

	Step II: In case, an aggrieved employee is not satisfied with response given by his concerned HR In-charge, he/ she may take up the matter with Corporate HR department. Grievances received at Corporate HR department (including received at Step-I) is to be responded within a period of 15 days. Step III: In case an aggrieved employee is not satisfied with the response given by Corporate HR department, he/ she may prefer an appeal to Director (HR), which shall be responded within a period of 15 days. Such settlement of grievance by Director (HR) will be final and binding to all the concerned. **Other than Permanent Workers:** GAIL has established multiple grievance redressal mechanisms to enable stakeholders, including customers, vendors and other non-permanent employees/workers, to raise concerns and complaints. Complaints and grievances can be submitted through the grievance/complaint section available on GAIL's website. The website provides details of designated contact persons, including email addresses and contact numbers for various GAIL locations, facilitating timely reporting and resolution of complaints. The grievance redressal mechanism is accessible through the following platform: • GAIL Online Complaint Section: https://www.gailonline.com/onlineComplants.html Further, Grievances can also be lodged through the Centralized Public Grievance Redress and Monitoring System (CPGRAMS) Portal. • CPGRAMS Link: https://pgportal.gov.in/Home/LodgeGrievance These mechanisms ensure that grievances are addressed in a transparent, accessible and timely manner, thereby strengthening stakeholder engagement and accountability.

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

The Company respects and upholds the right of employees and workers to freely associate, join employee associations or form labour unions in accordance with applicable laws, statutory provisions and the Company's Code of Conduct. GAIL provides an enabling environment for collective representation and constructive dialogue with recognized employee and worker associations.

At present, two recognized worker unions are operational in GAIL, namely GAIL Employees Association (GEA) and GAIL Karamchari Sangh (GKS).

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	**4,337**	**0**	**0**	**4,199**	**0**	**0**
- Male	3,985	0	0	3,892	0	0
- Female	352	0	0	307	0	0
Total Permanent Workers	**1,019**	**1,019**	**100**	**811**	**811**	**100**
- Male	961	961	100	769	769	100
- Female	58	58	100	42	42	100

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	**3,985**	2,194	55.05	1,089	27.32	**3,892**	1,193	30.65	2,084	53.55
Female	**352**	260	73.86	79	22.44	**307**	94	30.62	215	70.03
Total	**4,337**	**2,454**	**56.58**	**1,168**	**26.93**	**4,199**	**1,287**	**30.65**	**2,299**	**54.75**

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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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)
Workers										
Male	**961**	358	37.25	279	29.03	**769**	168	21.85	207	26.92
Female	**58**	32	55.17	09	15.51	**42**	16	38.10	11	26.19
Total	**1,019**	**390**	**38.27**	**288**	**28.26**	**811**	**184**	**22.69**	**218**	**26.88**

Note: Data including board of Directors.

A Special initiative called "AI Tarang" was rolled out across GAIL for capacity building of all the employees in the emerging area of AI. 4591 Male employees and 365 female employees were covered in Stage-1 of the program.

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	3,985	3,985	100	3,892	3,892	100
Female	352	352	100	307	307	100
Total	**4,337**	**4,337**	**100**	**4,199**	**4,199**	**100**
Workers						
Male	961	961	100	769	769	100
Female	58	58	100	42	42	100
Total	**1,019**	**1,019**	**100**	**811**	**811**	**100**

Note: Data including board of Directors.

10. Health and safety management system:

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

Yes, GAIL has implemented a comprehensive Occupational Health and Safety (OH&S) Management System across its operations to ensure a safe and healthy workplace for employees, contractors and other stakeholders.

The Corporate Health, Safety and Environment (HSE) Management System of GAIL has been developed in alignment with the Oil Industry Safety Directorate (OISD) Guideline OISD-GDN-206 on *"Safety Management System in Petroleum Industry"* and is further supported by internationally recognized standards and frameworks, including OSHA 3132 on Process Safety Management, the Centre for Chemical Process Safety (CCPS) Process Safety Management framework and API RP 1173 for Pipeline Safety Management Systems.

The HSE Management System comprises 18 structured elements that provide a comprehensive framework for managing occupational health, process safety, environmental protection, operational risks and emergency preparedness across all business activities and operational installations. The key elements include HSE Leadership and Commitment, Risk Analysis and Management, Facility Design and Commissioning, Employee Participation, Process Safety Information, Standard Operating Procedures, Third-Party Services, Personnel Safety, Reliability of Critical Systems, Work Permit System, Inspection and Maintenance, Occupational Health, Environmental Management, Training, Emergency Planning and Response, Incident Reporting and Investigation, Compliance Audits and Management of Change.

In addition, all operating units, network headquarters, pipeline systems, compressor stations and booster stations have established Integrated Quality Management Systems (IQMS) encompassing ISO 9001 (Quality Management System), ISO 14001 (Environmental Management System) and ISO 45001 (Occupational Health and Safety Management System). These systems cover the Company's operational activities and are periodically certified and recertified by accredited certification agencies in accordance with the latest applicable standards.

Accordingly, the Occupational Health and Safety Management System covers all operational installations, pipeline networks, compressor and booster stations, as well as employees and contract workers engaged in GAIL's operations.

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

GAIL uses a SAP based HSE Management System to systematically identify and assess work related hazards and risks. Key processes adopted by GAIL for hazard identification and risk assessment include:

- **Job Safety Analysis (JSA) and Risk Assessment:** An online Risk Assessment Portal is utilized for conducting Job Safety Analysis (JSA) and qualitative risk assessments for routine as well as non-routine activities. The process facilitates systematic identification of hazards, evaluation of associated risks and implementation of appropriate control measures prior to commencement of work.
- **Hazard and Operability Studies (HAZOP) and Quantitative Risk Assessments (QRA):** HAZOP and QRA studies are conducted periodically, generally at intervals not exceeding five years, for major facilities and installations. These studies help identify process-related hazards, assess risk levels and recommend mitigation measures to enhance process safety and operational reliability.
- **Work Permit System:** A robust Work Permit System is implemented as a key risk control mechanism for hazardous, critical and non-routine jobs. The system ensures proper authorization, hazard identification, risk evaluation and implementation of necessary safety precautions before work is undertaken.
- **Management of Change (MOC):** GAIL follows a formal Management of Change process to assess the potential safety, health, environmental, technical and operational impacts of any proposed modification prior to its implementation. To strengthen awareness and effective implementation of the process, online training programmes on MOC were conducted for officials across GAIL installations during FY 2025-26.
- **Periodic Risk Reviews:** Risk review meetings are conducted at various organizational levels to monitor significant risks, evaluate the effectiveness of mitigation measures and identify opportunities for continual improvement. During FY 2025-26, corporate-level risk review meetings were held to discuss critical risk-related issues and review mitigation actions, with active participation from HSE and functional representatives.
- **SOP Training:** Training on Standard Operating Procedures (SOPs) and safe work practices is conducted for employees and contract workers twice a year to enhance hazard awareness and ensure safe execution of activities.

Through these processes, GAIL ensures continuous identification, assessment and management of workplace hazards and risks, thereby promoting a safe, reliable and resilient operating environment.

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

Yes, GAIL has established structured mechanisms that enable employees and contract workers to report work-related hazards, unsafe conditions and near-miss incidents, as well as to remove themselves from situations that may pose an imminent risk to their Health and Safety. These processes are designed to promote active workforce participation and strengthen a proactive safety culture across all installations.

Key mechanisms include:

- **Online Safety Observation and Near-Miss Reporting System:** Employees and contract workers can report unsafe acts, unsafe conditions, near-miss incidents and other workplace hazards through an online reporting platform. Reported observations are reviewed and appropriate corrective and preventive actions are implemented in a timely manner.
- **Safety Suggestion and Observation Boxes:** To encourage wider participation, safety observation and suggestion boxes have been installed at prominent locations across GAIL installations. These provide employees and contract workers with an accessible channel to submit safety concerns, observations and recommendations for workplace safety improvements.
- **Unsafe Act/Unsafe Condition Reporting Mechanism:** Physical drop boxes are available at major installations to facilitate reporting of unsafe acts and unsafe conditions identified during routine work activities, ensuring prompt attention and corrective action.
- **Behaviour-Based Safety (BBS) Programme:** Under the BBS framework, employees and contract workers are encouraged and empowered to stop work, withdraw from unsafe situations and immediately report any condition or activity that may pose a safety risk. This reinforces personal accountability and promotes a culture of safety intervention.
- **Safety Awareness and Capacity Building:** To further strengthen behavioural safety practices, Behaviour-Based Safety (BBS) "Train the Trainer" programmes were conducted during FY 2025-26 in association with the British Safety Council for nominated officials across GAIL installations. These programmes support the dissemination of safety awareness and encourage active participation of employees and contract workers in hazard identification and risk prevention.

Through these mechanisms, GAIL ensures that workers have effective channels to report hazards, raise safety concerns and protect themselves from unsafe work conditions without fear of reprisal, thereby contributing to a safe and healthy work environment.

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

Yes, GAIL provides access to non-occupational medical and healthcare services for both employees and contract workers across its installations. In addition to occupational health services, the Company's Medical Services Department extends healthcare support for general medical needs, including medical consultations, first aid, management of lifestyle-related diseases, routine health assistance and medical guidance.

These services are provided through site medical centres and dispensaries staffed by qualified medical professionals, ensuring timely access to healthcare for both work-related and non-work-related health concerns. The availability of such facilities contributes to the overall health, well-being and productivity of the workforce.

Further, GAIL regularly conducts health awareness and wellness programmes under its "SPANDAN" initiative to promote preventive healthcare, healthy lifestyles and employee well-being. Through these initiatives, the Company seeks to enhance health awareness and encourage proactive management of physical and mental well-being among employees and workers.

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	0.032	0.027
Total recordable work-related injuries	Employees	0	0
	Workers	02	01
No. of fatalities	Employees	0	0
	Workers	01	01
High consequence work-related injury or ill-health(excluding fatalities)	Employees	0	0
	Workers	0	0

*including in the contract workforce

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

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

Health & Safety Practices for Employees:

GAIL's HSE Management System has been developed in alignment with OISD-GDN-206 on 'Safety Management System in Petroleum Industry' along with other applicable statutory provisions, codes, and regulatory requirements. The system comprehensively covers operational, maintenance, and safety aspects of facilities with the objective of preventing loss to personnel, equipment, materials, and the environment.

The following practices are implemented for all permanent employees through established HSE procedures, regular safety reviews, training programmes, hazard identification systems, permit-to-work controls, and continuous monitoring:

- Safety Day is observed on the 10^{th} day of every month at all O&M sites. The Officer In-Charge (OIC) conducts pre-requisite checklist walkthroughs, reviews safety performance, and ensures timely corrective actions.
- Monthly case studies on global industrial incidents are shared with all employees -the Monthly HSE Bulletin including global industrial accident case studies and international incident reports is circulated regularly. Key learnings are deliberated during Monthly Safety Day meetings.
- A SAP based integrated online HSE management portal enables employees to report Near Misses, Unsafe Acts, Unsafe Conditions, and Incidents, and facilitates Work Permit processing, Risk Assessments, and Management of Change workflows.
- Job Safety Analysis (JSA) is mandatory for all routine and non-routine activities. Standard Operating Procedures (SOPs) govern routine tasks to ensure consistent and safe execution.
- PPEs including Cotton Uniforms, Safety Shoes, and Helmets are issued to all employees. A PPE Matrix is prominently displayed. Zero tolerance for PPE non-compliance is enforced at all workplaces.
- Workplace parameters including Noise, Illumination, and Environmental Air Quality are monitored periodically and maintained within limits as prescribed by CPCB/SPCB and applicable national regulations.
- The Corporate Occupational Health Committee (OHC) is convened quarterly to oversee health programmes. In-house multidisciplinary teams conduct periodic Occupational Health Audits to assess system effectiveness & conformances.
- Medical Services Department conducts occupational health examinations at all installations as per the Factories Act, 1948/OSH Code 2020 and applicable State Factory Rules.
- Safety Committee Meetings with Management and Non-Management representation are held regularly at O&M sites.

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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- Safety Audits are conducted by both internal and external teams. The GAIL HSE Score System was assessed and validated by the National Safety Council of India (NSCI) on 16.01.2026.
- Annual Training Plans, approved by the OIC, govern all safety and operational training. Knowledge Sharing Sessions among F&S executives were conducted regularly across all quarters of FY 2025-26.
- Site-level employee engagement safety programmes were conducted throughout the year, including the 'Safety Officer of the Week' programme at GAIL Pata and Vijaipur, and the Volunteer Safety Officer (VSO) programme at multiple Compressor Stations.
- Best Safe Worker Award ceremonies were conducted at GAIL Pata, recognising and motivating employees demonstrating exemplary safety behaviour.
- BBS 'Train the Trainer' programmes were organised through the British Safety Council for GAIL employees on 17-18 November 2025 and 24-25 November 2025 at GTI Noida.

Health & Safety Practices for Contract Workers:

GAIL's Corporate HSE Policy commits the organisation to full compliance with applicable statutes and to fostering a safety culture that encompasses every person at the workplace, including contract workers. In fulfilment of the Factories Act, Building and Other Construction Workers Act 1996/OSH Code 2020, and applicable State Rules, the following practices are in place:

- Behaviour Based Safety (BBS) is implemented at all GAIL installations.
- Mandatory PPE usage including Cotton Clothes, Safety Shoes, Gloves and Helmets, is enforced at all sites.
- Safety Induction and Awareness Programmes covering HSE Policy, First Aid, Fire Fighting, PPE Usage, Workplace Hazards, and Emergency Response are imparted to all contract employees. Updated Contractor Safety Management guidelines (Third Party Services) were circulated to all sites in FY 2025-26.
- The Work Permit System is followed without exception for all hazardous and non-routine tasks. Safety Talks and Pep Talks are conducted before every work activity.
- Health assessments are mandatory for workers assigned to critical tasks such as working at height and confined space entry, prior to deployment.
- Periodic monitoring of hydrocarbon, noise, illumination, and ambient air quality is carried out in installations.
- Bi-lingual SOPs, Material Safety Data Sheets, and Safety Information Sheets are prominently displayed at all workplaces.
- Only non-sparking tools are used during maintenance activities within plant premises.
- Contract workers are actively encouraged to contribute safety suggestions and participate in National Safety Week, Fire Service Week and Environment Day observances etc.
- Formal appreciation and Toolbox Talks were extended to new contract workers joining project sites reinforcing a safety-first culture from day one of deployment.

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	-	0	0	-
Health & Safety	0	0	-	0	0	-

14. Assessments for the year:

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

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

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

a) GAIL has established a structured procedure to carry out Internal Technical and Safety Audits of its operational facilities. Internal Safety Audits (Proactive Safety Audits and Internal Audit-Corporate) are conducted at least once a year by in-house teams to identify gaps and improvement areas with respect to PNGRB regulations, OISD standards, management governance requirements, and other applicable codes. During the FY, 27 Internal Technical and Safety Audits covering Pipelines and Gas Processing Plants were conducted by the Corporate Team. Additionally, 02 Electrical Safety Audits of O&M installations were undertaken to ensure compliance with electrical safety norms.

b) GAIL conducts Safety Audits of O&M installations through Third Party Inspection Agencies (TPIAs) to assess gaps with respect to applicable Central and State Codes and Standards and to identify areas for improvement.

c) The Oil Industry Safety Directorate (OISD), a technical wing of the Ministry of Petroleum & Natural Gas (MoP&NG), Government of India, conducts Safety Audits of Gas Processing Plants, Petrochemicals, and Natural Gas/LPG Pipelines once every 3-4 years to assess conformity with relevant OISD standards and guidelines. During FY 2025-26, OISD conducted 09 External Safety Audits across GAIL installations.

d) Technical and Safety Audits of installations such as LPG storage and handling facilities, NG/LPG Pipelines, and CGD Networks are also carried out by PNGRB-approved TPIAs to ensure compliance with PNGRB regulations. During the FY, 05 PNGRB T4S Audits were conducted for GAIL installations.

e) External Safety Audits (ESA) of major installations are conducted once a year in line with the Manufacture, Storage and Import of Hazardous Chemicals (MSIHC) Rules, 1989. During the FY, 31 ESAs, excluding those conducted by OISD and PNGRB, were carried out.

f) Compliance Reports based on the findings of ESAs are submitted periodically to statutory authorities including OISD, PESO, and PNGRB, ensuring accountability and continuous improvement in health and safety practices.

GAIL has a systematic framework for tracking and closing corrective and preventive actions arising from safety incidents and audit findings. All recommendations are recorded and monitored through the online HSE Management module in SAP.

Status of Audit Recommendations and Corrective Actions FY 2025-26

S.N.	Assessment Type	Total Recommendations (Nos.)	In-Progress (Nos.)
(a)	Proactive Audit	1,531	284
(b)	Internal Safety Audit (ISA) – CO	592	286
(c)	OISD Safety Audit	130	65
(d)	External Safety Audit (ESA) other than OISD	683	66

Leadership Indicators

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

Yes, GAIL extends life insurance coverage and compensatory benefits in the event of death of both employees and workers, in accordance with applicable Company policies, contractual provisions and statutory requirements.

(A) Employees - Yes

For regular employees, the following insurance and compensatory benefits are available:

- Group Personal Accident Insurance Policy: Coverage is provided based on employee grade against accidental death, total permanent disability, partial disability and temporary disability arising from accidents.
- Financial Assistance Scheme: Financial assistance is provided to eligible dependent family members in the event of the death of an employee, as per the provisions of the scheme.
- Employees' Deposit Linked Insurance (EDLI) Scheme: Benefits are extended in accordance with the provisions of the Employees' Provident Fund and Miscellaneous Provisions Act, 1952.
- Death-cum-Retirement Gratuity: Enhanced gratuity benefits are provided to the nominee/legal heir in accordance with the GAIL Death-cum-Retirement Gratuity Scheme.

(B) Workers - Yes

For contract workers, the following insurance and compensation mechanisms are available through statutory provisions and insurance arrangements maintained by the concerned contractors:

- Employees' Deposit Linked Insurance (EDLI) Scheme: Coverage is provided in accordance with the Employees' Provident Fund and Miscellaneous Provisions Act, 1952.
- Employees' State Insurance (ESI) Benefits: For workers covered under the Employees' State Insurance Act, 1948, benefits are provided as per the provisions of the Act and administered by the concerned contractor.
- Employees' Compensation Act Coverage: For workers not covered under ESI, compensation is provided through insurance policies obtained by the contractor in accordance with the Employees' Compensation Act.
- Group Personal Accident Insurance Policy: Contractors provide accident insurance coverage of INR 5 lakh per worker, covering accidental death, permanent disability and partial disability.

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- Pradhan Mantri Jeevan Jyoti Bima Yojana (PMJJBY): Provides life insurance coverage of INR 2 lakh in the event of death.
- Pradhan Mantri Suraksha Bima Yojana (PMSBY): Provides insurance coverage of INR 2 lakh in case of accidental death.

Through these measures, GAIL seeks to provide financial security and social protection to employees, workers and their families in the event of unforeseen incidents.

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

GAIL ensures compliance with statutory obligations by incorporating appropriate provisions in its contracts requiring value chain partners to comply with applicable laws relating to PF, ESI, GST, TDS, wages and other statutory dues. Compliance is verified through submission of statutory documents and challans before release of payments. Further, periodic reviews and audits are undertaken to monitor compliance and ensure adherence to applicable statutory requirements.

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	0	0	0	0
Workers	1	1	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, GAIL provides transition and post-retirement assistance to employees to facilitate financial security, healthcare support and a smooth transition after superannuation. GAIL conducts pre-retirement workshops for those who are due to retire in the coming months. These workshops are designed to promote joyful and purposeful living beyond professional life. The program is built around four core dimensions of well-being: Personal Effectiveness, Mindfulness & Emotional Intelligence, Financial Independence, and Health & Wellness. It provides participants with valuable insights, practical advice, and resources to help them prepare for a fulfilling post-retirement life.

The following retirement and post-retirement benefits are available to eligible employees:

- Provident Fund benefits as per the accumulated balance in the employee's account.
- Pension benefits under the Employees' Pension Scheme (EPS), 1995, as applicable.
- Gratuity in accordance with the GAIL Death-cum-Retirement Gratuity Scheme.
- Pension benefits under the Superannuation Benefit Fund (SBF)/National Pension System (NPS), including commutation and purchase of annuity as per applicable rules and employee options.
- Retention of Company-owned/leased accommodation for a period of four months after superannuation.
- Encashment of Earned Leave (EL) and Half Pay Leave (HPL) as per Company rules.
- Resettlement benefits, including transfer-related assistance for relocation to the employee's chosen place of settlement after retirement.
- Post-retirement medical benefits for retired employees and their eligible dependents under the GAIL Post-Retirement Medical Scheme (PRMS).

These measures support employees in managing career transitions and maintaining financial and social well-being after retirement.

5. Details on assessment of value chain partners:

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

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

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

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 4

P4

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

Essential Indicators

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

GAIL identifies its key stakeholder groups through a structured assessment of individuals, groups and organizations that are directly or indirectly impacted by, or have the ability to influence, the Company's operations, business decisions and long-term sustainability objectives. Stakeholders are identified across the entire value chain, considering the nature of engagement, degree of influence, dependency on the Company's activities and potential impact on business performance.

The key stakeholder groups identified by GAIL include upstream, midstream and downstream business partners, customers, suppliers, vendors, contractors, consultants, employees (current, former and prospective), local communities, shareholders and investors, Government of India and its Ministries, regulatory and policy-making bodies, local authorities, industry associations, academic and research institutions, media and other relevant stakeholders. The Company regularly engages with these stakeholder groups to understand their expectations, address concerns and incorporate relevant inputs into its business and sustainability strategies.

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

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

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

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

Leadership Indicators

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

GAIL has established various channels for stakeholder consultation and engagement on economic, environmental and social topics. Feedback received through these mechanisms is considered by the Management and, wherever required, is placed before the Board and its Committees for review and decision-making.

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

Chairman's Communication: The Chairman's Speech/Communique delivered during shareholder meetings is hosted on the Company's website for wider stakeholder access and information.

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Investor Meets, Conference Calls and Presentations: The Company regularly engages with institutional investors, analysts and shareholders through Investor Meets, conference calls and presentations. Official press releases, investor presentations and transcripts of conference calls are hosted on the Company's website and shared with stock exchanges.

Dedicated Email Communication: The Company maintains a dedicated email ID shareholders@gail.co.in for investor services and grievance redressal, enabling shareholders to directly communicate their concerns and seek clarifications.

Quarterly / Annual Financial Results: The quarterly unaudited financial results and annual audited financial results of the Company are announced within the stipulated timelines. The results are published in leading newspapers and are also hosted on the Company's website at https://www.gailonline.com/IZFinancialResult.html.

NEAPS, NSE Digital Exchange Portal and BSE Listing Centre: Periodical compliances such as financial results, shareholding patterns, corporate governance reports and other disclosures are filed electronically through the web-based platforms developed by NSE and BSE.

Annual Report: The Annual Report, containing audited financial statements, Directors' Report, Management Discussion & Analysis, Corporate Governance Report and other statutory disclosures, is circulated to shareholders and made available on the Company's website at https://gailonline.com/IZAnnualReports.html. Copies are also laid before Parliament.

SCORES (SEBI Complaints Redressal System): Shareholders may submit grievances through SEBI's SCORES platform. The Company responds to and resolves investor grievances through the system, ensuring transparency and timely redressal.

Letters to Investors: Regular communications and reminders are sent to shareholders regarding matters such as unpaid/unclaimed dividends, shares and other investor-related issues.

Green Initiative and Electronic Communication: In line with the Ministry of Corporate Affairs' Green Initiative, important communications such as Annual Reports, AGM Notices and other shareholder communications are disseminated electronically to shareholders who have registered their email IDs.

Company Website: The Company's website contains a dedicated Investor Relations section that provides updated information for shareholders and other stakeholders, facilitating transparent communication and stakeholder engagement.

Through the above consultation and engagement mechanisms, stakeholder feedback on economic, environmental, social and governance matters is received, reviewed and communicated to the Management and the Board, as appropriate, for consideration in business decisions, governance oversight and sustainability-related initiatives.

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

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

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

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

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

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 5

P5

Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. employees / workers covered (D)	% (D / C)
Employees						
Permanent	4,337	764	17.6	4,199	714	17
Other than permanent	0	0	0	0	0	0
Total Employees	**4,337**	**764**	**17.6**	**4,199**	**714**	**17**
Workers						
Permanent	1,019	136	13.3	811	69	8.5
Other than permanent	20,665	0	0	22,078	0	0
Total Workers	**21,684**	**136**	**0.6**	**22,889**	**69**	**0.3**

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	**4,337**	**0**	**0**	**4,337**	**100**	**4,199**	**0**	**0**	**4,199**	**100**
Male	3,985	0	0	3,985	100	3,892	0	0	3,892	100
Female	352	0	0	352	100	307	0	0	307	100
Other than Permanent	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0

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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)
Workers										
Permanent	**1,019**	**0**	**0**	**1,019**	**100**	**811**	**0**	**0**	**811**	**100**
Male	961	0	0	961	100	769	0	0	769	100
Female	58	0	0	58	100	42	0	0	42	100
Other than Permanent	**20,665**	**0**	**0**	**20,665**	**100**	**22,078**	**0**	**0**	**22,078**	**100**
Male	20,253	0	0	20,253	100	21,557	0	0	21,557	100
Female	412	0	0	412	100	521	0	0	521	100

Note:- Data including board of directors.

3. **Details of remuneration/salary/wages**

   a. **Median remuneration/wages:**

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (INR)	Number	Median remuneration/ salary/ wages of respective category (INR)
Board of Directors (BoD)	5	3,91,385	0	0
Key Managerial Personnel (KMP)	1	2,66,410	0	0
Employees Other Than BoD and KMP	3 ,979	1,80,419	352	1,50,362
Workers	961	72,212	58	59,609

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

	FY 2025-26	FY 2024-25
Gross wages paid to women as % of total wages	6.67	6.14

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

   Yes, GAIL has established mechanisms for addressing concerns related to human rights impacts or issues arising from its operations. In the event of any actual or suspected human rights violation, the matter may be reported to the concerned Officer-in-Charge of the respective unit, office or installation for appropriate examination and necessary action. Such concerns are addressed in accordance with the Company's policies, applicable laws and established grievance redressal mechanisms.

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

   At GAIL, we have zero tolerance policy for any misconduct related to human rights. GAIL has a very transparent and approachable internal system to address and resolve any human rights related issues. There is an online system to register the grievances of employees, which is accessible to all employees through GAIL Intranet.

   Broad outlines of the Online Grievance Redressal System are placed as below:

   Step I: Aggrieved employee can register his/ her grievance at https://gailcorintra.gail.co.in/grievance_system/home.asp to the concerned HR In-charge who is expected to settle the same within a period of 10 days. On expiry of the stipulated time period, the unresolved grievance will automatically get transferred to Corporate HR department for disposal at its end.

   Step II: In case, an aggrieved employee is not satisfied with response given by his concerned HR In-charge, he/ she may take up the matter with Corporate HR department. Grievances received at Corporate HR department (including received at Step-I) is to be responded within a period of 15 days.

   Step III: In case an aggrieved employee is not satisfied with the response given by Corporate HR department, he/ she may prefer an appeal to Director (HR), which shall be responded within a period of 15 days. Such settlement of grievance by Director (HR) will be final and binding.

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

Further, Grievances can also be lodged through the Centralized Public Grievance Redress and Monitoring System (CPGRAMS) Portal.

- CPGRAMS Link: https://pgportal.gov.in/Home/LodgeGrievance

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	2	1	-	1	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour/ Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-
Other Employee Grievances	20	3	-	30	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
Total complaints reported under sexual harassment on of women at workplace (Prevention, Prohibition and Redressal) act 2013 (POSH)	2	1
Complaints on POSH as a % of female Employees/ Workers	0.24	0.29
Complaints on POSH upheld	1	Nil

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

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

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

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

10. Assessment for the year

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

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

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PRINCIPLE 5

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

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

Leadership Indicators

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

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

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

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

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

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

4. Details of assessment of value chain partners

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

As per GAIL's General Conditions of Contract and Special Conditions of Contract, all contracts require suppliers to adhere to standard conditions, including human rights provisions. As per guidelines of CVC, GAIL has also implemented Integrity Pact in its procurement process.

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

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

PRINCIPLE 6

P6

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

Essential Indicators

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

Parameter	FY 2025-26	FY 2024-25
From renewable source		
Total electricity consumption (A)	1,93,715	1,31,614
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumption from renewable sources (A+B+C) in GJ	**1,93,715**	**1,31,614**
From Non-renewable sources		
Total electricity consumption (D)	22,35,941	21,30,497
Total fuel consumption (E)	4,32,36,873	5,02,57,268
Energy consumption through other sources (F)	14,31,038	15,67,069
Total energy consumed from non-renewable sources (D+E+F) in GJ	**4,69,03,852**	**5,39,54,834**
Total energy consumed (A+B+C+D+E+F) in GJ	**4,70,97,567**	**5,40,86,448**
Energy intensity per rupee of turnover (Total energy consumed/Revenue from operations)	0.0000339573 GJ/INR	0.0000393963 GJ/INR
Energy Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total energy consumed / Revenue from operation adjusted for PPP)	0.000693 GJ/INR	0.000882 GJ/INR
Energy Intensity in terms of physical output**	1.545 GJ/Metric ton	1.807 GJ/Metric ton
Energy intensity (optional) – the relevant metric may be selected by the entity	NA	NA

*Revenue from Operations adjusted for PPP (INR) = (Revenue from operations in INR/PPP Conversion Factor)
PPP Conversion Factor is taken as 20.42 from the World Bank website with the following link:
https://data.worldbank.org/indicator/PA.NUS.PPP
** Total energy consumed / Physical Output i.e. (Total NG+ LHC+PC) sold

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

Yes, GAIL has engaged M/s SR Asia, Ghaziabad, Uttar Pradesh for carrying out an independent assurance of BRSR and Sustainability Report for the reporting period from 1st April 2025 to 31st March 2026.

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, Assessment year for PAT Cycle-IV Scheme of GAIL- Pata concluded in FY 2021-22 in which the targets notified by BEE were achieved. Presently, there is a migration from PAT to CCTS (Carbon Credit Trading Scheme) in which GAIL, Pata is an obligated entity (OE) & targets notified by BEE for FY 2025-26 have been achieved.

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 6

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 kiloliters)		
(i) Surface water	1,83,22,405	1,88,91,282
(ii) Ground water	2,01,386	1,52,383
(iii) Third party water	7,561	3,242
(iv) Seawater/desalinated water	0	0
(v) Others	14,87,003	19,07,848
Total volume of water withdrawal (in kilolitres) (i+ii+iii+iv+v)	**2,00,18,355**	**2,09,54,755**
Total volume of water consumption (in kilolitres)*	**1,87,70,983**	**1,87,39,086**
Water intensity per rupee of turnover		
(Total water consumption / Revenue from operations)	0.0000135339 KL/INR	0.0000136495 KL/INR
Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)**		
(Total water consumption/ Revenue from operations adjusted for PPP)	0.000276 KL/INR	0.000306 KL/INR
Water intensity in terms of physical output***	0.616 KL/ Metric ton	0.626 KL/ Metric ton
Water intensity (optional) – the relevant metric, may be selected by the entity	N/A	N/A

* Water Consumption = (Total Water Withdrawal – Total Water Discharged)

** Revenue from Operations adjusted for PPP (INR) = (Revenue from operations in INR/PPP Conversion Factor)
PPP Conversion Factor is taken as 20.42 from the World Bank website with the following link:
https://data.worldbank.org/indicator/PA.NUS.PPP

*** Total Water Consumption/ Physical Output i.e. (Total NG+ LHC+PC) sold

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

Yes, GAIL has engaged M/s SR Asia, Ghaziabad, Uttar Pradesh for carrying out an independent assurance of BRSR and Sustainability Report for the reporting period from 1st April 2025 to 31st March 2026.

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 Kilolitres)		
(i) To surface Water	**12,47,372**	**22,15,669**
- No treatment	**0**	**0**
- With treatment - please specify level of treatment	**12,47,372** The average data for the quality of water discharged from GAIL are as follows: • pH: 6.97 • BOD: 10.3 mg/l • COD: 103.2 mg/l • TSS: 19.6 mg/l • Oil & Grease: <2 mg/l • Phenol: <0.001 mg/l • Total chromium (as Cr): <0.01 mg/l • Hexa valent Chromium: <0.01 mg/l • Sulphides (as S): <0.05 mg/l.	**22,15,669** The average data for the quality of water discharged from GAIL are as follows: • pH: 8.23 • BOD: 22 mg/l • COD: 52 mg/l • TSS: 42 mg/l • Oil & Grease: <2 mg/l • Phenol: <0.5 mg/l • Total chromium (as Cr): <0.01 mg/l • Hexa valent Chromium: <0.05 mg/l • Sulphides (as S): <0.2 mg/l.

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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Parameter	FY 2025-26	FY 2024-25
(ii) To groundwater	0	0
- No treatment	0	0
- With treatment -please specify level of treatment	0	0
(iii) To seawater	0	0
- No treatment	0	0
- With treatment -please specify level of treatment	0	0
(iv) Sent to third-parties	0	0
- No treatment	0	0
- With treatment -please specify level of treatment	0	0
(v) Others	0	0
- No treatment	0	0
- With treatment -please specify level of treatment	0	0
Total water discharged (in kilolitres)	**12,47,372**	**22,15,669**

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

Yes, GAIL has engaged M/s SR Asia, Ghaziabad, Uttar Pradesh for carrying out an independent assurance of BRSR and Sustainability Report for the reporting period from 1st April 2025 to 31st March 2026.

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

Yes, GAIL treats wastewater from its processes through Effluent Treatment Plants (ETPs), employing physical, chemical, and biological methods such as pH adjustment, removal of suspended solids, and reduction of Biological Oxygen Demand (BOD), Chemical Oxygen Demand (COD), phenols, oil & grease, cyanides, chromium, etc., to levels below permissible limits. The treated water is reused for horticultural activities, while the remaining water is discharged outside the premises and regularly monitored to ensure compliance with Central Pollution Control Board (CPCB) and State Pollution Control Board (SPCB) effluent norms. No water bodies have been impacted by treated effluent discharge at any of our sites. GAIL Plant at Vijaipur is already ZLD. Furthermore, a Zero Liquid Discharge (ZLD) project costing INR 352 crore is under implementation to reduce fresh water consumption and achieve water circularity at Pata.

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

Parameter*	Unit	FY 2025-26	FY 2024-25
NOx	Metric tons per Annum	645	1,049
SOx	Metric tons per Annum	299	618
Particulate matter (PM)	Metric tons per Annum	156	250
Persistent organic pollutants (POP)	Metric tons per Annum	0	0
Volatile organic compounds (VOC)	Metric tons per Annum	87	68
Hazardous air pollutants (HAP)	Metric tons per Annum	3	0
Others– please specify (CO)	Metric tons per Annum	817	473

*Monthly/Quarterly stack emission monitoring is conducted through NABL Accredited third-party laboratories, and annual emissions are calculated based on monitored concentrations and operating hours.

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

Yes, GAIL has engaged M/s SR Asia, Ghaziabad, Uttar Pradesh for carrying out an independent assurance of BRSR and Sustainability Report for the reporting period from 1st April 2025 to 31st March 2026.

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tons of CO_2 Equivalent	30,68,890	34,33,115
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tons of CO_2 Equivalent	4,40,977	4,30,242
Total Scope 1 + Scope 2	Metric tons of CO_2 Equivalent	35,09,867	38,63,357
Total scope 1 and scope 2 emission intensity per rupee of turnover (Total scope 1 and scope 2 GHG emissions / Revenue from operations)	Metric tons of CO_2 Equivalent/ INR	0.0000025306	0.0000028141
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)	Metric tons of CO_2 Equivalent/ INR	0.0000517	0.0000630
Total Scope 1 and Scope 2 emission intensity in terms of physical output**	Metric tons of CO_2 Equivalent/Metric ton	0.115	0.129
Total Scope 1 and Scope 2 emission intensity (optional) - the relevant metric may be selected by the entity	N/A	NA	NA

* Revenue from Operations adjusted for PPP (INR) = (Revenue from operations in INR/PPP Conversion Factor)
PPP Conversion Factor is taken as 20.42 from the World Bank website with the following link:
https://data.worldbank.org/indicator/PA.NUS.PPP
** Total Scope 1 + Scope 2/ Physical Output i.e. (Total NG+ LHC+PC) sold

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

Yes, GAIL has engaged M/s SR Asia, Ghaziabad, Uttar Pradesh for carrying out an independent assurance of BRSR and Sustainability Report for the reporting period from 1st April 2025 to 31st March 2026.

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

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

Category	Initiatives	Outcomes
Solar Energy Initiatives	**Pata:** Installed and Commissioned 8.4 MWp rooftop solar at site and township. **Vijaipur:** Installed and Commissioned 10 MWp and 1.8 MWp Solar Project. **Bhubaneshwar:** Installation of rooftop solar of total capacity of 131.72 kWp. **KG Basin:** 222 kWp Roof top solar installed at 19 terminals. **Abu Road:** Installation of Roof top solar plant of 200 kWp	**Pata:** Total GHG reduction of 8,147 tCO2e. **Vijaipur:** Total GHG reduction of 7,783 tCO_2e translating to financial savings of INR 656 lakhs. **Bhubaneshwar:** Total GHG reduction of 150 tCO_2e and cost savings amounts to INR 23 lakhs. **KG Basin:** The combined installations lead to GHG reduction of 240 tCO_2e and cost savings of INR 20 lakhs. **Abu Road:** The installation led to GHG reduction of 226 tCO_2e and cost savings of INR 20 lakhs.
Energy-Efficient Equipment	**Pata:** Optimization of steam turbine operations, cooling systems; implementation of higher efficiency motors, energy efficient air conditioning systems. **Vijaipur:** Installation of VFD for RWTP Pump A. **Hazira:** Replacement of existing HVAC system with new Split AC system in Technical Building. **Kailaras:** Optimization of operations through GTC Vent Gas Recovery project. **KG Basin:** Replacement of 20-year-old water chiller based 150 Ton air conditioning system with Latest Highly efficient Inverter technology Variable Refrigerant flow AC system.	**Pata:** Total GHG emission reduction of 14,500 tCO_2e and cost savings of INR 31 crore achieved. **Vijaipur:** Total GHG emission reduction of 15 tCO_2e, and cost savings of INR 2 lakhs. **Hazira:** Total GHG emission reduction of 239 tCO_2e and cost savings of INR 29 lakhs. **Kailaras:** Total GHG emission reduction of 447 tCO_2e and cost savings of INR 12 Lakhs. **KG Basin:** Total GHG emission reduction of 71 tCO_2e and cost savings of INR 3.5 Lakhs.

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Category	Initiatives	Outcomes
Hydrogen Projects	R&D aimed at sustainable hydrogen production through chemical looping at BITS Pilani, Goa.	Reduction of fuel consumption, which will subsequently lower GHG emissions.
	Study on Hydrogen storage using Liquid Organic Hydrogen Carriers (LOHC) and studies on Hydrogen blending with Natural Gas.	Accelerates the deployment of sustainable technologies aligned with India's decarbonization goals and long-term climate commitments.
CO_2 Capture / R&D	Development of advanced sorbents for efficient CO_2 capture from flue gases by collaborating with IIT Hyderabad. Ongoing research on catalytic processes to convert captured CO_2 into synthetic natural gas with IIP Dehradun. CO_2 valorisation into Formate in Flow Cell in association with IIT Madras. CO_2 utilization into value-added chemicals such as polycarbonate diols by catalytic process with IISER Tirupati Development of a mixed matrix membrane for CO_2 separation from sour natural gas and biogas with IIT Guwahati.	Leads to reduction of energy consumption, transformation of CO_2 into value-added products with improved energy efficiency.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	176.85	316.65
E-waste (B)	15.09	9.07
Bio-medical waste (C)	3.17	3.34
Construction and demolition waste(D)	301.73	27
Battery waste (E)	143.73	86.18
Radioactive waste (F)	0	0
Other Hazardous waste, Please specify, if any. (G) (Used Oil, Used Lube Oil, Oily Sludge, ETP Sludge, Tar, Spent Alumina, Molecular Sieve, Empty Drums, Basket Filter Waste, Slop Oil, Used Bag Filters, Used Consumables, Mix Waste, Silica Gel)	3,393.56	5,097.44
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector) (Metal Scrap, Wooden Scrap, Canteen Waste, Paper Waste, Rubber Waste, Cables, Organic/Horticulture Waste, Other Waste)	9,073.97	6,978.79
Total (A+B + C + D + E +F + G + H)	**13,108.10**	**12,518.47**
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0000000095 Metric ton/ INR	0.0000000091 Metric ton/ INR
Waste Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total waste generated / Revenue from operations adjusted for PPP)	0.000000193 Metric ton/ INR	0.000000204 Metric ton/ INR
Waste intensity in terms of physical output**	0.000430 Metric ton/ Metric ton	0.000418 Metric ton/ Metric ton
Waste intensity (optional) – the relevant metric may be selected by the entity	NA	NA

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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Parameter	FY 2025-26	FY 2024-25
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	2,869.56	2,142.42
(ii) Re-used	1,391.57	1,666.78
(iii) Other recovery operations	7,910.06	5,085.58
Total	**12,171.19**	**8,894.78**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste ****		
(i) Incineration	737.89	2,920.32
(ii) Landfilling	199.02	676.37
(iii) Other disposal operations	0	27
Total	**936.91**	**3,623.69**

* Revenue from Operations adjusted for PPP (INR) = (Revenue from operations in INR/PPP Conversion Factor)
PPP Conversion Factor is taken as 20.42 from the World Bank website with the following link:
https://data.worldbank.org/indicator/PA.NUS.PPP

** Total Waste Generated / Physical Output i.e. (Total NG+ LHC+PC) sold

***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	(ii) Re-used	(iii) Other recovery operations	Total
Plastic waste (A)	176.85	0	0	176.85
E-waste (B)	15.09	0	0	15.09
Bio-medical waste (C)	0	0	0	0
Construction and demolition waste(D)	0	0	301.73	301.73
Battery waste (E)	143.73	0	0	143.73
Radioactive waste (F)	0	0	0	0
Other Hazardous waste, Please specify, if any. (G) (Used Oil, Used Lube Oil, Oily Sludge, ETP Sludge, Tar, Spent Alumina, Molecular Sieve, Empty Drums, Basket Filter Waste, Slop Oil, Used Bag Filters, Used Consumables, Mix Waste, Silica Gel)	1,071.25	1,391.57	0	2,462.82
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector) (Metal Scrap, Wooden Scrap, Canteen Waste, Paper Waste, Rubber Waste, Cables, Organic/Horticulture Waste, Other Waste)	1,462.64	0	7,608.33	9,070.97
Total (A+B + C + D + E +F + G + H)	**2,869.56**	**1,391.57**	**7,910.06**	**12,171.19**

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

Category of waste	(i) Incineration	(ii) Landfilling	(iii) Other disposal operations	Total
Plastic waste (A)	0	0	0	0
E-waste (B)	0	0	0	0
Bio-medical waste (C)	3.17	0	0	3.17
Construction and demolition waste(D)	0	0	0	0
Battery waste (E)	0	0	0	0

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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Category of waste	(i) Incineration	(ii) Landfilling	(iii) Other disposal operations	Total
Radioactive waste (F)	0	0	0	0
Other Hazardous waste, Please specify, if any. (G) (Used Oil, Used Lube Oil, Oily Sludge, ETP Sludge, Tar, Spent Alumina, Molecular Sieve, Empty Drums, Basket Filter Waste, Slop Oil, Used Bag Filters, Used Consumables, Mix Waste, Silica Gel)	734.72	196.02	0	930.74
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector) (Metal Scrap, Wooden Scrap, Canteen Waste, Paper Waste, Rubber Waste, Cables, Organic/Horticulture Waste, Other Waste)	0	03	0	03
Total (A+B + C + D + E +F + G + H)	**737.89**	**199.02**	**0**	**936.91**

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

Yes, GAIL has engaged M/s SR Asia, Ghaziabad, Uttar Pradesh for carrying out an independent assurance of BRSR and Sustainability Report for the reporting period from 1st April 2025 to 31st March 2026.

10. Briefly describe the waste management practices adopted in company 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.

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

- Hazardous wastes are segregated and stored in dedicated storage areas. All hazardous wastes are sent to Treatment, Storage, and Disposal Facilities (TSDF) or recyclers authorized by the State Pollution Control Board (SPCB) and Central Pollution Control Board (CPCB).
- Plastic waste, batteries, oily sludge, metal scrap, filters, bags, demolition debris and other recyclable materials were routed to authorized recyclers, buyback agencies, or recovery channels.
- Hydrocarbon recovery and repurposing practices were also adopted at select locations.
- Biomedical waste is disposed through Common Bio-medical Waste Treatment Facilities (CBWTF).
- Used Oil is disposed through SPCB authorized vendors in accordance with statutory requirements.
- Safety precautions during hazardous waste transportation are strictly followed as per Transport Emergency Cards to prevent spillage.
- E-waste generated at offices and plants is disposed through authorized recyclers, with regular awareness campaigns and collection drives organized at township premises.

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

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

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 6

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

EIA Reports were prepared for the following Last Mile Connectivity (LMC) and CGD Projects:

S. No.	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
1	C2/C3 Pipeline Project	SO 1533	14th Sept 2006	Yes	No	NA
2	BPCL Purulia and Bankura Districts Project ID: NHJ/082	SO 1533	14th Sept 2006	Yes	No	NA
3	HPCL Banka, Dumka, Jamtara, Pakur and Sahibganj Districts Project ID: NHJ/083	SO 1533	14th Sept 2006	Yes	No	NA
4	HPCL Darjeeling, Jalpaiguri and Uttar Dinajpur Project ID: NHJ/084	SO 1533	14th Sept 2006	Yes	No	NA
5	Talcher Fertilizers - Angul Odisha Project ID: NHJ/067	SO 1533	14th Sept 2006	Yes	No	NA
6	HPCL Farukhabad, Etah & Hardoi Project ID: NHV/072	SO 1533	14th Sept 2006	Yes	No	NA
7	Megha Gas, Amroha and Sambhal Districts Project ID: NHV/073	SO 1533	14th Sept 2006	Yes	No	NA
8	Skid upgradation at IGL Gautam Budh Nagar Project ID: NCR/028	SO 1533	14th Sept 2006	Yes	No	NA
9	BPCL Lakhimpur Kheri, Sitapur, Bahraich, Shrawasti, Balrampur, Siddharthanagar and Maharajganj in U.P Project ID: NHJ/079	SO 1533	14th Sept 2006	Yes	No	NA
10	GAIL Gas Dakshin Kannada Project ID: NKB/022	SO 1533	14th Sept 2006	Yes	No	NA
11	MGL RCF Thal, Raigarh Project ID: NDU/053	SO 1533	14th Sept 2006	Yes	No	NA
12	ATGL Akola, Hingoli and Washim Districts Project ID: NMJ/017	SO 1533	14th Sept 2006	Yes	No	NA
13	HCG Raipur Project ID: NMJ/018	SO 1533	14th Sept 2006	Yes	No	NA
14	ATGL Mungeli, Bematara, Durg, Balod and Dhamtari Districts Project ID: NMJ/020	SO 1533	14th Sept 2006	Yes	No	NA
15	ATGL Raigarh, Janjgir-Champa and Mahasamund Districts Project ID: NMJ/019	SO 1533	14th Sept 2006	Yes	No	NA
16	ATGL Udupi Project ID - NKB/023	SO 1533	14th Sept 2006	Yes	No	NA
17	ATGL Annupur, Bilaspur and Korba Districts Project ID: NMJ/021	SO 1533	14th Sept 2006	Yes	No	NA

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S. No.	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
18	Skid upgradation at MGL SV-01 Savroli, Raigarh Project ID: NDU/055	SO 1533	14th Sept 2006	Yes	No	NA
19	Gujarat Gas, Ujjain, Dewas and Indore Districts Project ID: NHV/076	SO 1533	14th Sept 2006	Yes	No	NA
20	HPCL Bijnor and Nainital Districts Project ID: NHV/075	SO 1533	14th Sept 2006	Yes	No	NA
21	Reliance Industries Limited, Nagothane, Maharashtra Project ID: NDU/057	SO 1533	14th Sept 2006	Yes	No	NA
22	Haridwar Natural Gas Pvt. Ltd. – Roorkee & Haridwar Districts, Uttarakhand Project ID: NDB/040	SO 1533	14th Sept 2006	Yes	No	NA
23	IOCL Beed, Jalna & Jalgaon Districts Project ID: NMJ/023	SO 1533	14th Sept 2006	Yes	No	NA
24	HPCL Howrah & Hooghly Districts Project ID: NHJ/088	SO 1533	14th Sept 2006	Yes	No	NA
25	LMC Connectivity To M/S Himadri Specialty Chemicals Limited (HSCL)	SO 1533	14th Sept 2006	Yes	No	NA
26	ATGL Bhandara, Gondiya and Garchiroli Districts Project ID: NMJ/024	SO 1533	14th Sept 2006	Yes	No	NA
27	ATGL Kabirdham, Rajnandgaon and Kanker, Chhattisgarh Project ID: NMJ/025	SO 1533	14th Sept 2006	Yes	No	NA
28	ATGL Balasore, Bhadrak and Mayurbhanj Districts Project ID: NHJ/089	SO 1533	14th Sept 2006	Yes	No	NA
29	BPCL Amethi, Pratapgarh and Raebareli Districts Project ID: NHV/079	SO 1533	14th Sept 2006	Yes	No	NA

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

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

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

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: Jhabua, Gandhar, Jamnagar

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

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	39,548	28,188
(iii) Third party water	2,099	0
(iv) Seawater / desalinated water	0	0
(v) Others (Municipal)	10,43,961	13,64,953
Total volume of water withdrawal (in kilolitres)	**10,85,608**	**13,93,141**
Total volume of water consumption (in kilolitres)*	**10,84,257**	**13,66,864**
Water intensity per rupee of turnover (Water consumed / turnover)	0.000000784 KL/ INR	0.00000100 KL/ INR
Water intensity (optional) – the relevant metric may be selected by the entity	NA	NA
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	1,351	26,277
- No treatment	0	0
- With treatment – please specify level of treatment	1,351	26,277
(ii) Into Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) Into Seawater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third- parties	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	**1,351**	**26,277**

* Water Consumption = (Total Water Withdrawal – Total Water Discharged)

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

Yes, GAIL has engaged M/s SR Asia, Ghaziabad, Uttar Pradesh for carrying out an independent assurance of BRSR and Sustainability Report for the reporting period from 1st April 2025 to 31st March 2026.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tons of CO_2 Equivalent	**3,19,28,946**	**3,08,90,931**
Total Scope 3 emissions per rupee of turnover	Metric tons of CO_2 Equivalent/ INR	0.0000231	0.0000226
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	N/A	NA	NA

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

Yes, GAIL has engaged M/s SR Asia, Ghaziabad, Uttar Pradesh for carrying out an independent assurance of BRSR and Sustainability Report for the reporting period from 1st April 2025 to 31st March 2026.

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

Not Applicable

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

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcomes of the initative
1	**Waste Valorization**	Utilization of waste insulation material into insulating bricks using Alkali activated binders through association with BITS Pilani Hyderabad. Conversion of hot and cold insulation waste into useful products like composites, building products like concrete, bricks, thermal and sound insulating materials at CSIR-CBRI Roorkee.	Creates value addition of waste insulation material and Aluminosilicate precursors for different Industrial processes.

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

Yes. GAIL has established a comprehensive Business Continuity and Disaster Management framework as part of its Enterprise Risk Management (ERM) system. The ERM framework, implemented across the organization, enables proactive identification, assessment, mitigation, and monitoring of risks that may affect business continuity, operations, assets, employees, and stakeholders. Risks are evaluated based on impact, likelihood, and velocity, and are categorized as Key, High, Medium, or Low for effective management. In addition, GAIL's critical IT infrastructure, including SAP business systems hosted on RISE Private Cloud, is supported by Disaster Recovery (DR) and Business Continuity Planning (BCP) arrangements, which are tested annually to ensure operational resilience and continuity during disruptions.

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

Sale of Natural Gas and Liquid Hydrocarbon to various customers results in Scope-3 GHG emissions for GAIL. GAIL targets reduction of 35% of Scope-3 GHG emissions by the year 2040.

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

100% of value chain partners, by value of business transacted, were covered under applicable contractual and compliance requirements relating to health & safety practices and working conditions.

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

a. By the listed entity- Nil

b. By the top ten (in terms of value of purchases and sales respectively) value chain partners- NA

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 7

P7

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

Essential Indicators

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

In FY 2025-26, GAIL was part of 29 nos. National and International trade and industry chambers/associations.

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

No.	Name of the Trade and Industry Chamber / Association	Reach of trade and industry chambers/ associations (State/ National)
1	Confederation of Indian Industry (CII)	National
2	Society for Human Resource Management (SHRM), USA	International
3	Institute of Internal Auditors (IIA), USA	International
4	Federation of Indian Chambers of Commerce and Industry (FICCI)	National
5	All India Management Association (AIMA)	National
6	Institute of Directors (IOD)	National
7	Energy Institute, UK	International
8	National Institute of Personnel Management (NIPM)	National
9	Quality Circle Forum of India (QCFI)	National
10	Indian Society for Training & Development (ISTD)	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.**

The following cases relating to alleged restrictive trade practices, anti-competitive conduct and abuse of dominant position are pending before various judicial and regulatory authorities. GAIL has taken appropriate legal recourse and corrective actions by filing appeals before the competent forums and is complying with the directions issued from time to time:

Name of Authority	Brief of the case	Corrective action taken
(i) **Petroleum and Natural Gas Regulatory Board (PNGRB) / Appellate Tribunal for Electricity (APTEL) / Hon'ble Supreme Court of India**	**GSPCL vs. GAIL (CA Nos. 2473–2476 of 2016):** GSPCL filed a complaint before PNGRB alleging restrictive trade practice by GAIL for not permitting change of connectivity from GAIL-PLL to GSPL-PLL connectivity. PNGRB ruled against GAIL, which was subsequently challenged before APTEL. APTEL ruled in favour of GAIL. Thereafter, GSPCL filed an appeal before the Hon'ble Supreme Court, which is currently pending.	GAIL challenged the PNGRB order before APTEL and successfully obtained relief. Thereafter, GAIL has continued to pursue legal recourse before the Hon'ble Supreme Court. In compliance with the interim directions of the Hon'ble Supreme Court, GSPCL is paying ₹ 12/MMBTU to GAIL until disposal of the appeal. GAIL has also filed an application for early hearing and is complying with directions issued by the judicial authorities from time to time.
(ii) **Petroleum and Natural Gas Regulatory Board (PNGRB) / Appellate Tribunal for Electricity (APTEL) / Hon'ble Supreme Court of India**	**GSPC Gas vs. GAIL (CA No. 11304 of 2016):** GSPC Gas filed a complaint before PNGRB alleging restrictive trade practice by GAIL. PNGRB decided the matter in favour of GAIL; however, on appeal by GSPC Gas, APTEL reversed the PNGRB order. GAIL thereafter filed an appeal before the Hon'ble Supreme Court of India, where the matter is pending adjudication.	GAIL filed an appeal before the Hon'ble Supreme Court challenging the APTEL order. The appeal has been admitted, notice has been issued, and the operation of the impugned APTEL order has been stayed. GAIL is pursuing the matter through appropriate legal recourse and is complying with all directions issued by the judicial authorities.

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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Name of Authority	Brief of the case	Corrective action taken
(iii) Petroleum and Natural Gas Regulatory Board (PNGRB) / Appellate Tribunal for Electricity (APTEL) / Hon'ble Supreme Court of India	**GSPCL vs. GAIL (CA No. 4989 of 2019):** GSPCL filed a complaint before PNGRB alleging restrictive trade practice by GAIL in relation to booking of pipeline capacity on a RE basis. PNGRB held the practice to be restrictive, imposed a civil penalty of ₹ 1 lakh and directed discontinuation of the practice. GAIL challenged the order before APTEL, and subsequently before the Hon'ble Supreme Court. The Supreme Court set aside the PNGRB order and remanded the matter for fresh determination. Thereafter, PNGRB again ruled against GAIL, which was challenged before APTEL. APTEL referred the matter back to PNGRB for redetermination. GSPCL has challenged the APTEL order before the Hon'ble Supreme Court, where the matter is pending and status quo has been directed to be maintained.	GAIL challenged the adverse orders before the appropriate appellate forums and obtained relief from the Hon'ble Supreme Court by way of remand for fresh determination. GAIL has also contested the subsequent PNGRB order before APTEL and is continuing to defend the matter before the Hon'ble Supreme Court. Further, GAIL has complied with the direction to discontinue the disputed practice, wherever applicable, and is adhering to status quo and other directions issued by the judicial authorities.
(iv) Petroleum and Natural Gas Regulatory Board (PNGRB) / Appellate Tribunal for Electricity (APTEL) / Hon'ble Supreme Court of India	**Sravanthi Energy Pvt. Ltd., Beta Infratech Pvt. Ltd. and Gamma Infraprop Pvt. Ltd. vs. GAIL (Appeal Nos. 131, 132 & 133 of 2016):** The complainants filed a case before PNGRB alleging restrictive trade practices by GAIL. PNGRB decided the matter against GAIL. GAIL challenged the order before APTEL, which by judgment dated 27.10.2021 reversed the PNGRB findings and ruled in favour of GAIL. Subsequently, Special Leave Petitions were filed before the Hon'ble Supreme Court by Sravanthi Energy Pvt. Ltd. and Gamma Infraprop Pvt. Ltd., and the matter is pending.	GAIL challenged the PNGRB order before APTEL and succeeded in obtaining a favourable order. Thereafter, GAIL has continued to defend the matter before the Hon'ble Supreme Court through appropriate legal proceedings and is complying with all directions issued by the judicial authorities from time to time.

Leadership Indicators

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

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 8

P8

Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Social Impact Assessments (SIA) of projects undertaken by GAIL are being conducted in accordance with the provisions of the Companies Act, 2013, the corresponding CSR Rules, and GAIL's CSR Policy. The Impact Assessment process of CSR projects completed up to March, 2024 is currently underway, and upon finalization, the detailed report shall be uploaded on GAIL's official website.	-	-	-	-	-

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

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

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

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

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

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	59	48
Directly from within India	90	90

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

Location	FY 2025-26	FY 2024-25
Rural	28	34
Semi-urban	16	11

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PRINCIPLE 8

Urban	28	32
Metropolitan	28	23

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

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
No negative social impacts have been identified in the Impact Assessments in current FY 2025-26.	N/A

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

GAIL is committed to improving the social and economic conditions in designated Aspirational Districts identified by government bodies. The district-wise amount spent on CSR Projects in 31 aspirational districts is as follows:

S.No.	State	Aspirational Districts	Amount Spent (in ₹ Lakhs)
1	Andhra Pradesh	Visakhapatnam	33.95
2	Assam	Barpeta	12
3	Assam	Darrang	5.87
4	Assam	Udalguri	5.87
5	Bihar	Araria	101.38
6	Bihar	Banka	170.6
7	Bihar	Gaya	162.68
8	Bihar	Khagaria	49.35
9	Bihar	Muzaffarpur	68.39
10	Bihar	Purnia	35.46

GAIL and TUSCO signed an MoU to set up 600 MW Solar Power Project in Uttar Pradesh

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S.No.	State	Aspirational Districts	Amount Spent (in ₹ Lakhs)
11	Haryana	Nuh	13.28
12	Jharkhand	Chatra	48.13
13	Jharkhand	Giridih	188.92
14	Jharkhand	Hazaribagh	202.33
15	Jharkhand	Latehar	33.13
16	Jharkhand	Palamu	50
17	Jharkhand	Ramgarh	97.43
18	Jharkhand	Ranchi	111.79
19	Madhya Pradesh	Barwani	81.83
20	Madhya Pradesh	Guna	334.9
21	Maharashtra	Nandurbar	100
22	Odisha	Dhenkanal	18.99
23	Odisha	Kalahandi	117.75
24	Odisha	Rayagada	396.25
25	Rajasthan	Jaisalmer	2.95
26	Uttar Pradesh	Chanduali	24.81
27	Uttar Pradesh	Chitrakoot	100
28	Uttar Pradesh	Fatehpur	4.41
29	Uttar Pradesh	Siddharthnagar	11.68
30	Uttarakhand	Haridwar	92.29
31	Uttarakhand	Udham Singh Nagar	50
Grand Total			**2,726.42**

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

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

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

GAIL procures goods and services from marginalized and vulnerable groups through MSEs, including enterprises owned by SC/ST, and Women Entrepreneurs, in line with the Public Procurement Policy for MSEs. GAIL extends procurement benefits such as purchase preference and reservation provisions to support their participation in the supply chain.

Miyawaki Plantation at Pata

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

In FY 2025-26, out of the total eligible value of annual procurement of INR 2,887 crore towards Goods and Services. The value of total procurement made from MSEs is INR 1,691 crore which is approx. 58.57% of the total. The procurement from MSEs owned by SC/ST entrepreneurs and Women entrepreneurs was INR 117 crore (4.06%) and INR 182 crore (6.3%) respectively of the total eligible value of annual procurement.

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

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

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

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

6. Details of beneficiaries of CSR Projects.

In the FY 2025-26, approximately 25 lakh beneficiaries were covered under GAIL's Corporate Social Responsibility (CSR) projects. All beneficiaries belong to vulnerable or marginalized groups, reflecting GAIL's commitment to inclusive development and social upliftment.

S. No	CSR Project	No of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalized group
1	GAIL Ujjwal (Education Centric Initiatives)	4,00,000	100
2	GAIL Arogya (Healthcare, Sanitation and Clean Drinking Water)	19,00,000	100
3	GAIL Kaushal (Skill Training Initiatives)	2,000	100
4	GAIL Unnati (Rural Development Initiatives)	1,65,000	100
5	GAIL Saksham (Initiatives related to PwDs and elderly)	2,000	100
6	GAIL Sashakt (Women Empowerment Initiatives)	22,000	100
7	GAIL Harit (Environmental Initiatives)	12,000	100

GAIL (India) Limited, Greater Bengaluru Authority (GBA) and Bengaluru Solid Waste Management Limited (BSWML) signed a Tripartite Concession Agreement for setting up a Compressed Bio Gas (CBG) plant in Bengaluru in the presence of the Hon'ble Deputy Chief Minister of Karnataka, Shri D. K. Shivakumar.

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 9

P9

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

Essential Indicators

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

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

Based on the Customer databank available in SAP, a link is provided to all active customers of GAIL on their email ID for providing feedback on predefined parameters on quality and services. Subsequently, Customer Satisfaction Index (CSI) is calculated based on the feedback received from the customers.

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

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

Liquid Hydrocarbon (LHC): The products under LHC are by-products and marketed/evacuated on an "as is where is" basis. In the event of any customer complaints, a defined procedure is followed: the product complaint is forwarded to the concerned plant, which assigns a technical person to investigate and submit a report. Based on this report, necessary corrective actions, if required, are initiated. During FY 2025–26, two customer complaints were received. Appropriate corrective actions were undertaken, and both complaints were resolved within the reporting period. Consequently, there were no pending customer complaints at the end of the financial year.

City Gas Distribution (CGD): In the CGD segment, customers can lodge complaints through a 24x7 operational mobile application, toll-free number, and control room contact number. Upon attending the complaint, a customer feedback form is filled and countersigned by the customer. More than 88% of the complaints are resolved satisfactorily.

Link for the complaints: - https://gailonline.com/onlineComplants.html

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

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

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

	FY 2025-26		FY 2024-25		Remarks
	Received during the year	Pending resolution at the end of year	Received during the year	Pending resolution at the end of year	
Data privacy	0	0	0	0	
Advertising	0	0	0	0	
Cyber- security	0	0	0	0	

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 9

	FY 2025-26		FY 2024-25		Remarks
	Received during the year	Pending resolution at the end of year	Received during the year	Pending resolution at the end of year	
Delivery of essential services	16	9	19	0	Complaint recived from zonal office with respect to gas marketing and LHC products.
Restrictive Trade Practices	0	0	0	0	
Unfair Trade Practices	0	0	0	0	
Others	30	0	43	0	Technical Complaints and Physical customer complaints received by GPTC in FY 2025-26.

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

	Number	Reason 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, GAIL has a comprehensive Information Security Policy and has implemented the Information Security Management System (ISMS) in accordance with ISO 27001:2022 standards. The Company operates a dedicated Security Operations Centre (SOC) equipped with an advanced persistent threat-mitigation system to proactively detect and address cybersecurity threats, ensuring a resilient IT environment.

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

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

Link to the publicly available Information Security Policy Statement:

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

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

No incidents related to cyber security and data privacy of customers have been reported during the reporting period. However, GAIL has undertaken several corrective measures to strengthen its cyber security and data privacy framework. These include the implementation of ISO 27001:2022 Information Security Management System (ISMS) and a comprehensive data privacy roadmap to enhance controls and mitigate potential risks.

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

There have been no instances of product recalls or any penalty/action taken by regulatory authorities concerning the safety of GAIL's products or services.

7. **Provide the following information relating to data breaches:**

a. **Number of instances of data breaches** – 0

b. **Percentage of data breaches involving personally identifiable information of customers** – 0

c. **Impact, if any, of the data breaches**- Not Applicable

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 9

Leadership Indicators

1. **Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).**
   - Customer Zone under Stakeholders section on GAIL's official website provides details tailored for different types of customers https://gailonline.com/StakeHolders.html
   - Corporate and Zonal Marketing Offices details, including contact information, are available at: https://gailonline.com/RTI.html
   - Polymer Product Brochure and other product-specific details can be accessed via the GAIL's official website: https://gailonline.com/pdf/Business_verticals/GPTC_Corporate_Brochure_page_Single_page_Final_280425.pdf
   - The CBG-CGD Synchronization scheme is hosted on the GAIL website at: https://www.gailonline.com/cbgCgd.html.
   - The stakeholders can also access useful information in respect of CBG-CGD Synchronization scheme on the Gobardhan portal of Ministry of Jal Shakti, Department of Drinking Water & Sanitation (DDWS), Government of India at: https://gobardhan.co.in
   - Pricing Methodology and applicable prices under CBG-CGD Synchronisation Scheme at the SATAT website at: https://satat.co.in/satat/#/

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

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

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

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

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

   Yes, GAIL displays product information that goes beyond what is mandated under local laws across its product categories:
   - **Natural Gas**: Distributed through pipelines marked with safety signage and information boards for public and consumer awareness along the route and at customer premises.
   - **Liquid Hydrocarbons (LHCs)**: Transported in PESO-classified tankers that display critical safety information, including HAZCHEM codes, in compliance with BIS, API, DIN, and PESO norms. Material Safety Data Sheets (MSDS) and quality reports are also shared with customers.
   - **Polymers**: Each 25 kg polypropylene (PP) bag displays:
     - Grade Name & Batch Nos
     - Made in India
     - Net Weight
     - BIS Standard Mark for the License granted to GAIL as per IS-7328 which is meant for Product Quality Certification for its polyethylene grades.
     - Explicit warning: "Not to be used in the manufacture of Single-use plastic items prohibited under Plastic Waste Management Rules".
     - Manufacturer details
     - Symbols for storage, recyclable, handling of bags
     - Contact e-mail for customer support

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

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

   1. **Customer Satisfaction Index (CSI)** –As part of GAIL's in-house Customer Satisfaction Index (CSI) assessment initiative, online feedback survey links were emailed to all active customers across the Natural Gas (NG), Petrochemicals (PC), and Liquid Hydrocarbon (LHC) business segments during FY 2025-26. The CSI survey link was sent to 2,312 customers, out of which 772 customers participated in the survey, providing a total of 2,338 responses across various product quality and service-related parameters. Based on the responses received, GAIL achieved an online CSI score of 92.51%. The feedback and observations received from customers were systematically reviewed, and appropriate mitigation and improvement actions were undertaken to address the concerns and enhance overall customer experience and service delivery.
   2. **SAP-based Feedback System** – which captures and analyses customer responses to support continuous improvement.

Social Responsibility Asia (SR Asia)

SR Asia sustainability defined

(ISO 9001: 2015 Certified)

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CIN No: U93000DL2012NPL231376 **GST :** 07AAQCS9621N1ZI. **Udyam Reg. No:** UDYAM-UP-29-0003108

Independent Practitioners' Reasonable Assurance Statement

To GAIL (India) Limited

Introduction

SR Asia (Social Responsibility Asia) is an international, licensed assurance provider recognized by AccountAbility UK, with a proven track record of delivering independent assurance engagements for leading Indian public sector and private entities. A specialized sustainability and ESG advisory firm, SR Asia possesses deep expertise across the entire sustainability landscape, including BRSR report preparation, third-party assurance, and ESG data validation. Aligned with the stringent requirements of the International Standard on Assurance Engagements (ISAE) 3000 (Revised), the firm brings a rigorous, data-backed methodology and a multidisciplinary team of assurance practitioners to its engagements, ensuring a credible and trustworthy opinion on an organization's sustainability performance.

Scope of Work

We, SR Asia, have been engaged by GAIL (India) Limited (the 'Company') to undertake an independent assurance engagement over the sustainability disclosures presented in the Business Responsibility and Sustainability Report (BRSR) Annexure-II. Our assurance procedures were carried out in accordance with the amended SEBI Circular No.: SEBI/HO/CFD/CFD-PoD1/P/CIR/2024/177, dated December 20, 2024, for the reporting period from April 1, 2025, to March 31, 2026. In conducting this reasonable assurance engagement, we assessed whether the Company's sustainability disclosures included in the BRSR Annexure-II have been prepared, in all material respects, in line with the reporting criteria outlined in the table below.

Assured Sustainability Information' (ASI) subjected to assurance	Period subject to assurance	Reporting criteria
BRSR (refer Annexure II)	01.04.2025 to 31.03.2026	• Guidance notes for BRSR format issued by SEBI • Regulation 34(2)(f) of the Securities and Exchange Board of India's Listing Obligations and Disclosure Requirements (SEBI LODR)

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

Assessment Criteria and References

We have carried out our engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised), the AA1000v3 AccountAbility Standards, and the applicable guidelines issued by SEBI. Our work constituted a reasonable assurance review of the BRSR Report, on the basis of which we have issued our Independent Assurance Statement dated June 24, 2026.

In conducting this engagement, SR Asia adheres to the International Quality Management System (IQMS) established by the IAASB for firms performing assurance or related services engagements on non-financial information.

We consider that the evidence we have obtained is both sufficient and appropriate to serve as the foundation for our opinion.

Work Performed

1. Prior to the assessment, we established a schedule of site visits and conducted an online briefing with the respective process owners to explain our assurance approach and methodology.
2. We developed and distributed standardised data verification formats and templates to enable accurate and consistent data collection for core ESG reporting and assurance, ensuring alignment with the BRSR Core and GRI frameworks.
3. We performed a comprehensive review of the BRSR Report for FY 2025–26 against the applicable data points and disclosures prescribed under the SEBI circular, to verify completeness, consistency, and compliance with the BRSR and BRSR Core frameworks.
4. Our verification procedures were executed at various office and plant locations, including GAIL Jubilee Tower and GTI Noida (Uttar Pradesh), the Corporate Office (New Delhi), Pata Plant (Uttar Pradesh), Kailaras Compressor Station (Madhya Pradesh), Mansarampura (Rajasthan), GTI Jaipur (Rajasthan), KG Basin Rajahmundry (Andhra Pradesh), JLPL Jamnagar (Gujarat), and the Vijaipur Plant (Madhya Pradesh).
5. The data aspects we reviewed included Energy Consumption, Energy Savings, Material Consumption, Water Management, Hazardous and Non-Hazardous Waste Management, GHG Emissions, Air Emissions, Environmental Expenditures, Health & Safety, Labour Practices, and other essential and leadership indicators.

6. Our verification addressed applicable compliance obligations and assessed the completeness and accuracy of the reported data against actual source documentation, consistent with the requirements of a reasonable assurance engagement.
7. We prepared and submitted a detailed report for each site visit, documenting our key observations, findings, and photographs (where applicable), followed by a structured review and integration of stakeholder feedback.
8. We presented our key findings, insights, and recommendations to the Management team, and subsequently submitted a formal Management Report for their consideration and action.
9. We have issued our Assurance Statement upon conclusion of the engagement, in accordance with ISAE 3000 (Revised) and AA1000AS v3, providing an independent opinion on the accuracy, completeness, and reliability of the information reported.

Intended Use or Purpose

This Assurance Statement has been prepared solely for the use of the users and stakeholders of GAIL (India) Limited.

We understand that the Management of the Company acknowledges and accepts its responsibility for the following:

- Designing, implementing, and maintaining internal controls relevant to the preparation of the BRSR Report so that it is free from material misstatement, whether caused by fraud or error;
- Selecting or establishing appropriate criteria for preparing the report, with due regard to applicable laws and regulations (as amended, if any) concerning reporting, identification of key aspects, stakeholder engagement, and the preparation and presentation of content in line with the reporting criteria;
- Disclosing the criteria applied in the preparation of the relevant report/statement;
- Calculating data and figures consistently with the reporting criteria;
- Making the reporting criteria available to intended users, along with relevant explanatory information;
- Establishing targets, goals, and other performance measures, and implementing actions to achieve them;
- Providing details of the management personnel accountable for the disclosures in the report;
- Ensuring adherence to applicable legal, regulatory, or standards-based requirements;
- Exercising reasonable judgment and making appropriate estimates in the circumstances;
- Identifying and describing any inherent limitations in the measurement or evaluation of information subject to assurance, consistent with the reporting criteria;
- Preventing and detecting fraud and taking suitable remedial actions; and
- Determining the content of the BRSR Report, including the identification of and engagement with intended users to understand their information requirements.

Inherent limitations in preparing the Assurance statement

- The reliability of certain data points could not be fully validated due to non-availability of records in the SAP system and reliance on physical registers for data recording at several sites.
- The mitigation measures and action reports related to the Mktg-PC Customer Satisfaction Index (CSI) survey findings for FY2025-26 were not available for review across multiple sites.
- Social impact assessments of community projects as well as social return on investment (SROI) data could not be verified, with impact assessment reports subsequent to FY2021-22 not found on the website.
- The standardized GHG accounting process is not being followed at several sites, contrary to the requirements of ISO 14064-1/2/3.
- The measurement of certain BRSR Core metrics—many of which involve estimates—is subject to considerable inherent uncertainty (e.g., Water footprint, Rainwater Harvesting volumes). While sufficient and appropriate evidence was obtained to support our opinion, it does not eliminate the underlying uncertainty in these figures.
- Data pertaining to Scope 3 emissions were not accessible at the plant and Zonal Office levels, with limited coverage beyond contract vehicles.
- Working-level employees lack awareness of BRSR requirements and the assurance process, including associated internal control mechanisms.
- The standardized customer complaint tracking mechanism is not uniformly implemented across all sites, with grievances received through non-portal channels (calls, emails) not being recorded in a centralized traceable system.
- Digital infrastructure limitations prevent accurate monitoring of key environmental parameters, including separate metering for electrical loads, water discharge monitoring, and real-time air emission tracking.

Our Responsibilities

Our responsibilities under this engagement encompass the following:

- Designing and executing the assurance engagement with the objective of obtaining reasonable assurance as to whether the BRSR disclosures are free from material misstatement, whether arising from fraud or error, in accordance with the applicable Reporting Criteria detailed above;
- Forming an independent opinion derived from the procedures performed and the evidence gathered; and
- Reporting our reasonable assurance opinion to GAIL.

Exclusions

The following areas are explicitly excluded from the scope of our assurance engagement; consequently, we express no opinion or conclusion on them:

1. Data relating to the Company's financial performance disclosures;
2. Operations of the Company beyond those specifically set out within the "Scope of Assurance" section;
3. Data and information pertaining to periods outside the defined reporting period (i.e., April 1, 2025, to March 31, 2026);
4. Statements expressing opinions, beliefs, aspirations, expectations, aims, or future intentions (forward-looking statements) provided by the Company;
5. Compliance with environmental, social, and legal matters falling under the jurisdiction of regulatory authorities; and
6. Any statements relating to the Company's reputation.

Reasonable Assurance opinion

Throughout our engagement, we exercised professional judgment and maintained professional skepticism. We designed and performed our procedures to obtain evidence that is both sufficient and appropriate to provide a basis for our reasonable assurance opinion.

Based on the procedures performed and the evidence obtained, we are of the opinion that the Company has demonstrated a number of effective practices. Specifically, we observed that:

- GAIL has established a dedicated Sustainable Development Department at the Corporate level to steer and advance the organization's sustainability agenda effectively;
- GAIL has established robust methane emission reduction programs across its operations, with deployment of OGI cameras, half-yearly LDAR surveys, and fixed sensors, achieving approximately 77.6% reduction in leakages at Vijaipur LPG offsite;
- The Company follows a structured stakeholder engagement process and is undertaking measurable, strategically aligned efforts toward achieving Net Zero Emissions by 2035, which are embedded within its broader corporate decision-making processes; and
- Significant progress toward energy transition has been demonstrated through Renewable Energy capacity additions, including 8.4 MWp rooftop solar at Pata, 10 MW ground-mounted solar at Vijaipur, and an approved 17.5 MW floating solar project at Pata;

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

- Assessed the data and disclosures prepared by the Company in respect of the reasonable assurance information;
- Evaluated the appropriateness of the reporting policies and quantification methods applied in the preparation of the information subject to reasonable assurance, as well as the reasonableness of estimates made by the Company; and
- Evaluated the overall presentation of the information subject to reasonable assurance.

Statement of independence, impartiality, and competence

We, SR Asia, confirm that no existing or potential relationships exist between our assurance team and the client that could impair our independence or impartiality in conducting this assessment and issuing this Assurance Statement. Our team operates in accordance with established assurance protocols and adheres strictly to a professional code of ethics to uphold objectivity and integrity throughout the engagement.

Prior to the commencement of our fieldwork, a pre-engagement review was undertaken to identify any potential threats to independence and to confirm the team's impartiality. The assurance team possesses the requisite knowledge of BRSR Core, ISAE 3000 (Revised), ISO 26000, and the AA1000 AccountAbility standards and principles, coupled with proven experience in evaluating sustainability reports aligned with various reporting frameworks, including the GRI Standards.

BIREND
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RATURI

Digitally signed by BIRENDRA DUTT RATURI
DN: cn=BIRENDRA DUTT RATURI c=IN o=PERSONAL
Reason: I am the author of this document
Location:
Date: 2026-06-26 16:01+05:30

Birendra Raturi
(Director /Team Lead)
SR Asia
Date: 24[h] July 2026
Place: New Delhi, India