September 04, 2026

To,

National Stock Exchange of India Limited	**BSE Limited**
"Exchange Plaza"	Phiroze Jeejeebhoy Towers
Bandra-Kurla Complex, Bandra (East)	Dalal Street
Mumbai – 400051	Mumbai - 400001
Scrip Symbol: IRMENERGY	Scrip Code: 544004

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

Dear Sir/Madam,

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Business Responsibility and Sustainability Report ("BRSR") for the financial year 2025-26, which also forms an integral part of the Company's Annual Report for the financial year 2025-26.

The Annual Report, including the BRSR for the financial year 2025-26, is also available on the Company's website at www.irmenergy.com.

You are requested to take the same on your record.

Thanking you,

Yours sincerely,

For, IRM Energy Limited

Akshit Nandkishor Soni
Digitally signed by Akshit Nandkishor Soni
Date: 2026.09.04 17:27:29 +05'30'

Akshit Soni
Company Secretary &
Compliance Officer

Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L40100GJ2015PLC085213
2.	Name of the Listed Entity	IRM Energy Limited
3.	Year of incorporation	2015
4.	Registered office address	4th Floor, Block 8, Magnet Corporate Park, Near Sola Bridge, S.G. Highway, Ahmedabad – 380054, Gujarat
5.	Corporate address	4th Floor, Block 8, Magnet Corporate Park, Near Sola Bridge, S.G. Highway, Ahmedabad – 380054, Gujarat
6.	E-mail	investor.relations@irmenergy.com
7.	Telephone	+91-079-49031500
8.	Website	www.irmenergy.com
9.	Financial year for which reporting is being done	2025-26
10.	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited (NSE) and BSE Limited (BSE)
11.	Paid-up Capital	₹ 41,05,96,770
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: Mr. Akshit Soni Designation: Company Secretary & Compliance Officer Email ID: investor.relations@irmenergy.com Tel. No.: +91-079-49031500
13.	Reporting boundary–Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Disclosures made in this report are on a standalone basis.
14.	Name of assurance provider	Not applicable
15.	Type of assurance obtained	Not applicable

II. Products/services

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

Sr. No.	Description of main activity	Description of business activity	% of turnover of the entity
1.	Distribution of gaseous fuels	Sale of Piped Natural Gas (PNG) and Compressed Natural Gas (CNG) to domestic, commercial, industrial and transport sector customers.	99.24%

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

Sr. No.	Product/Service	NIC Code	% of total turnover contributed
1.	Sale of Piped Natural Gas (PNG) and Compressed Natural Gas (CNG) to domestic, commercial, industrial and transport sector customers.	3520	99.24%

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	162*	18	180
International	-	-	-

*This comprises 150 CNG Stations (including 2 L-CNG stations), 5 City Gate Stations and 7 Stores as on March 31, 2026.

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States & Union Territories)	4*
International (No. of Countries)	0

*The Company operates in the states of Gujarat, Punjab, Tamil Nadu and Union Territory of Dadra Nagar Haveli and Daman and Diu.

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

Nil

c. A brief on types of customers

The Company is authorized to develop and operate City Gas Distribution (CGD) networks to supply Piped Natural Gas (PNG) to industrial, commercial, domestic customers, and Compressed Natural Gas (CNG) to the transport sector.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
	EMPLOYEES					
1.	Permanent (D)	231	212	91.77%	19	8.23%
2.	Other than Permanent (E)	26	26	100%	0	0%
3.	**Total employees (D + E)**	**257**	**238**	**92.61%**	**19**	**7.39%**
	WORKERS					
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	60	58	96.67%	2	3.33%
6.	**Total workers (F + G)**	**60**	**58**	**96.67%**	**2**	**3.33%**

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)	0	0	0%	0	0%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	**Total differently abled employees (D + E)**	**0**	**0**	**0%**	**0**	**0%**
	DIFFERENTLY ABLED WORKERS					
4.	Permanent (F)	0	0	0%	0	0%
5.	Other than permanent (G)	0	0	0%	0	0%
6.	**Total differently abled workers (F + G)**	**0**	**0**	**0%**	**0**	**0%**

21. Participation/Inclusion/Representation of women

Category	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	10	1	10%
Key Management Personnel	4	0	0%

22. Turnover rate for permanent employees and workers

Particulars	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	15%	35%	17%	18%	14%	17%	22%	14%	21%
Permanent Workers	22%	0%	21%		-			-	

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

23. Names of holding / subsidiary / associate companies / joint ventures

Sr. 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	SKI-Clean Energy Private Limited	Subsidiary	70.00%	No
2	Farm Gas Private Limited	Associate	33.37%	
3	Venuka Polymers Private Limited	Associate	50.00%	
4	Ni Hon Cylinders Private Limited	Associate	50.00%	

VI. CSR Details

24.

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

(ii) Turnover (in ₹): **1,159.96 Crores**

(iii) Net worth (in ₹): **988.06 Crores**

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 Link: https://www.irmenergy.com/contact-us/	Nil	Nil	Nil	Nil	Nil	Nil
Investors (other than shareholders)	Yes Link: https://www.irmenergy.com/investor/#investorcontact	Nil	Nil	Nil	Nil	Nil	Nil
Shareholders	Yes Link: https://www.irmenergy.com/contact-us/	Nil	Nil	Nil	1	Nil	Nil
Employees and workers	Yes Link: https://www.irmenergy.com/contact-us/	Nil	Nil	Nil	Nil	Nil	Nil
Customers	Yes * Link: https://www.irmenergy.com/contact-us/	7966	234	Nil	7963	557	Nil
Value Chain Partners	Yes Link: https://www.irmenergy.com/contact-us-replicate_compressors/	Nil	Nil	Nil	Nil	Nil	Nil
Other (please specify)	No	Nil	Nil	Nil	Nil	Nil	Nil

*Customer complaints received through any of the defined communication channels are systematically recorded and routed to the concerned department. The respective Geographical Area teams undertake to resolve activities in alignment with established Standard Operating Procedures, ensuring timely and effective redressal. Each complaint is diligently tracked until closure, and resolution updates are communicated to customers to ensure transparency and satisfaction.

26. **Overview of the Company's material responsible business conduct and sustainability issues pertaining to environment and social matters that present a risk or an opportunity to the business of the Company, rationale for identifying the same approach to adapt or mitigate the risk along with its financial implications:**

Sr. 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.	Asset, Product Safety & Efficiency	Risk	The Company's pipeline and compressor infrastructure is critical to the safe, reliable, and uninterrupted supply of natural gas. The Company prioritizes asset integrity through robust safety systems, preventive maintenance, and continuous monitoring to minimize operational, environmental, and community risks.	The Company has established an integrated asset integrity, safety and digital monitoring framework to enhance operational efficiency, reliability and risk control. The framework includes routine inspections, preventive maintenance, advanced monitoring technologies and an Integrity Management System aligned with applicable regulations, including the PNGRB IMS framework. Digital tools such as the online 'Dial Before Dig' system, incident reporting software and IoT-enabled real-time asset monitoring through the SCADA control room to strengthen operational visibility, data-driven decision-making and asset management. Regular risk assessments further ensure that critical asset risks are effectively mitigated and maintained within the ALARP principle.	Negative
2.	Energy Transition Opportunities	Opportunity	The global transition toward lower-carbon energy systems presents strategic opportunities for the Company to diversify its energy portfolio, deploy cleaner technologies, and develop new low-emission business models. This transition can improve operational efficiency, reduce emissions intensity, strengthen regulatory alignment, and enhance long-term financial resilience while supporting broader decarbonization and energy transition objectives.	Not applicable	Positive

Sr. 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.	Community Engagement and Safety Awareness	Opportunity	Building community trust and promoting awareness of gas safety can enhance the Company's reputation, strengthen its social license to operate, and reduce accident-related risks. Such initiatives also contribute in effective risk mitigation, improved stakeholder engagement, and the development of positive and sustainable community relationships.	Not applicable	Positive
4.	Environmental Impact and Sustainability	Risk / Opportunity	**Risk:** Climate-related factors such as extreme weather events including high temperatures, floods and cyclones may affect infrastructure and operations. Evolving regulations and transition to alternative energy sources such as electric vehicles and hydrogen may impact demand for natural gas. **Opportunity:** Climate adaptation and mitigation support long-term sustainability. Efficiency improvements and transition to cleaner fuels can reduce costs and support new business opportunities.	The Company is investing in renewable energy solutions such as exploring biogas and hydrogen blending and leak detection systems to reduce emissions. Gas infrastructure is being strengthened to manage climate-related disruptions. The Company is developing clean energy solutions to align with regulatory trends and energy transition requirements.	Negative / Positive
5.	Employee Health and Safety	Risk	Ensuring employee health and safety is a fundamental priority for the Company, given the hazardous nature of gas distribution operations. A strong safety culture is essential to maintain a productive workforce while minimizing legal, regulatory, and reputational risks associated with workplace incidents.	The Company has implemented comprehensive HSE training, providing protective equipment, and developing a safety culture.	Negative

Sr. 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.	Uninterrupted Supply of Natural Gas	Risk/ Opportunity	**Risk:** Delays in the transportation and distribution of natural gas may impact the efficiency of the value chain, disrupt service delivery, and adversely affect customer satisfaction. **Opportunity:** The Company remains committed to extend natural gas connectivity to all potential users within its authorized GAs and encouraging the adoption of natural gas as a cleaner alternative to conventional fuels. This supports market expansion, strengthens customer engagement, and contributes to the broader energy transition.	The Company strengthens PNG pipeline integrity and reliability through coordinated engagement with third-party excavation agencies and contractors, supported by preventive maintenance. The Company also maintains a resilient distribution network to minimize service disruptions during emergencies and unforeseen events, while continuing network expansion across Namakkal and Tiruchirappalli, Tamil Nadu to improve natural gas access and support long-term sustainable growth.	Negative/ Positive
7.	Health and Safety Training and Development	Opportunity	By providing training to the its workforce in both technical and behavioral skills, the Company enhances the quality of its services, strengthens employee capabilities, and improves its preparedness to meet future business and operational requirements.	Not applicable	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	YES								
b. Has the policy been approved by the Board? (Yes/No)	YES								
c. Web Link of the Policies, if available	https://www.irmenergy.com/investor/								
2. Whether the entity has translated the policy into procedures. (Yes / No)	YES								
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	YES								
4. Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ASME B31.8 ASME B31.8S Petroleum and Natural Gas Regulatory Board (PNGRB), T4S/IMS/ ERDMP (Emergency Response and Disaster Management Plan) Regulations.								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	• **Zero Lost Time Injuries (LTI):** A target has been set to sustain Zero Lost Time Injuries (LTI) across all GAs in FY 2026–27. • **Health and Safety Training:** A target has been set to ensure 100% of employees receive comprehensive training on health and safety protocols during FY 2026–27.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	• **Health and Safety Training:** 100% of employees received comprehensive training on health and safety protocols during financial year 2025–26, achieving the targeted coverage. • **HSE Improvement Plan:** The Company successfully achieved 100% implementation of its Health, Safety, and Environment (HSE) improvement plan during the financial year 2025–26. • **Digitization Initiatives** Digitization of all three processes - Permit to Work, Audit and Inspection, and Corrective and Preventive Action (CAPA) tracking is currently in process and at the implementation phase.								
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)	The Company remains committed to advance its ESG performance through a balanced focus on environmental responsibility, social value creation and strong governance practices. **In the environmental domain**, the Company continues to support cleaner energy access through the expansion of its city gas distribution infrastructure. The development of MDPE and steel pipeline networks, along with the growth in domestic, commercial and industrial connections, reflects IRMEL's role in enabling low-emission energy solutions across its authorized geographical areas. **From a social perspective**, the Company places strong emphasis on safety, customer service and operational reliability. The Company's Health, Safety and Environment framework, supported by robust operations and maintenance protocols, helps safeguard employees, workers, consumers and communities while strengthening service quality and stakeholder confidence. **On the governance front**, the Company is committed to transparency, regulatory compliance and accountable business conduct. Through timely investor disclosures, adherence to applicable regulatory requirements and continued stakeholder engagement, the Company seeks to uphold the trust of investors, regulators, customers and the communities it serves. Going forward, IRMEL remains focused on strengthening its ESG practices, driving sustainable growth and contributing to higher standards of responsible, transparent and disciplined governance within the industry.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. M. K. Sharma, CEO								
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, the Board of Directors plays a crucial role in shaping the Company's sustainability. Additionally, the Company has established a Risk Management Committee (RMC) responsible for reviewing the risk management framework and the effectiveness of risk management, by evaluating major risk exposures and monitoring mitigation plans. These risks encompass financial, operational, sectoral, sustainability (including ESG-related risks), information, and cyber security domains, as determined by the Committee. Further, a sub-committee namely Risk Evaluation and Mitigation comprising, Heads of Departments is responsible for identification, assessment, monitoring and mitigation of risks across the Company and reports to the Risk Management Committee.								

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	Performance is monitored by Board level Committees.									Review is undertaken from time to time.								
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	The Company complies with all the applicable statutory requirements.									Review is undertaken from time to time.								

11.		P1	P2	P3	P4	P5	P6	P7	P8	P9
	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	The Company has not carried out an independent assessment of the working of its policies by an external agency. However, there is continuous review and monitoring by the top management.								

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 in a position 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

PRINCIPLE 1

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	5	The Company's Board of Directors and KMP are regularly briefed on an array of topics, including strategy, business operations, markets, performance, organization structure, economy, risk management, regulatory updates, future outlook, environmental, social and governance aspects, their responsibilities and major updates.	100%
Key Managerial Personnel	2	1. Study Circle Meeting 2. Basic Life Support	100%

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Employees other than BoD and KMPs	98	1. Artificial Intelligence 2. Health awareness & Wellbeing Trainings 3. Technical trainings 4. New labour wage code 5. CP training program 6. Safe transport of hazardous goods 7. PNG operation Training 8. CNG & LCNG Operations 9. First Aid Training 10. SCBA Training 11. Basic Safety and Firefighting Classroom 12. Reporting of Incidents / Accidents	100%
Workers	605	1. Fire Fighting & Site safety (STC Training) 2. CNG & LCNG Operations 3. Plumber Safety Training 4. PNG operation Training 5. Safe filling & ERP of CNG station 6. Pre monsoon Training 7. LCV/HCV safe driving & Emergency handling. 8. Precautions while Excavation 9. Electrical Safety.	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:**

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

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

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
Nil	

Note: The appeal filed by the Company before the Honourable Appellate Authority, Commissioner (Appeals), Central GST against the Joint Commissioner, Central Goods & Services Tax, Ahmedabad, as reported in the previous year BRSR, has allowed in favour of the Company vide its order dated 16.01.2026, and demand of Rs. 61,15,042 has been quashed.

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, the Company has a fully operational anti-bribery policy to prevent bribery, corruption and unethical practices across its operations. It outlines key "red flags" that indicates the presence of corrupt practices and specifies the corresponding disciplinary and corrective actions. The full Policy is available at: https:// www.irmenergy.com/wp-content/uploads/2022/12/Anti-bribery-Corruption-Policy.pdf

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

Category	FY 2025-26	FY 2024-25
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

Pariculars	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	Nil		Nil	
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil		Nil	

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

Not applicable

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

Particulars	FY 2025-26	FY 2024-25
Number of days of accounts payable	16.48	13.17

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	100%	100%
	b. Number of trading houses where purchases are made from	10	10
	c. Purchase from top 10 trading houses as % of total purchase to trading houses	100%	100%
Concentration of Sales	a. Sales to dealer/ distributors as % of total sales	59.65%	60%
	b. Number of dealers / distributors to whom sales are made	66%	46%
	c. Sales to top 10 dealers / distributors as % of total sales to dealer/ distributors	26.82%	26.55%
Share of RPTs in	a. Purchases (Purchases with related parties as % of Total Purchases)	0%	0.43%
	b. Sales (Sales to related parties as % of Total Sales)	0.03%	0.02%
	c. Loans & advances given to related parties as % of Total loans & advances	99.52%	94.74%
	d. Investments in related parties as % of Total Investments made	55.92%	46.61%

Leadership Indicators

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

Total number of awareness programmes held	Topics/principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
335	Safety & Technical training for CNG operations	100%
54	Firefighting training	100%
42	Emergency response and Disaster Management	100%
258	Safety Awareness sessions	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, the Company has implemented a comprehensive Code of Conduct for its Board of Directors and Senior Management Personnel (SMP). The Code serves as a guiding framework for promoting responsible decision-making across all levels of leadership. The Code of Conduct is available at https://www.irmenergy.com/wp-content/uploads/2025/02/Code-of-Conduct-for-Board-and-SMP.pdf.

PRINCIPLE 2

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

Essential Indicators

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

Segment	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	Nil	Nil	Not applicable
Capex	Nil	Nil	Not applicable

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?**

The Company incorporates sustainable procurement principles into the sourcing process by considering environmental impact, energy efficiency, regulatory compliance, and operational sustainability during vendor and material selection.

Additionally, the Company has installed and operates LNG dispensing systems at its LCNG facilities to promote the use of Liquefied Natural Gas (LNG) as a cleaner alternative fuel for vehicles, thereby contributing to a greener environment. The Company has also installed solar power systems to generate renewable electricity, reducing greenhouse gas emissions and supporting its commitment to environmental sustainability and the transition towards low-carbon operations.

The Company is in the process of establishing a mechanism to quantify the percentage of its sustainably sourced inputs.

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.**

(a) Plastics (including packaging)

The Company ensures that all plastic waste is managed and disposed of in an environmentally responsible manner through authorized vendors, in compliance with applicable regulatory requirements and the norms prescribed by the Pollution Control Board, including recycling wherever mandated.

(b) **Hazardous waste**

Hazardous waste is handled, segregated, stored, transported, and disposed of in accordance with applicable regulatory requirements and industry best practices. Such waste is routed through authorized recyclers and disposal agencies to ensure responsible management and regulatory compliance.

(c) **E-waste & Other waste**

As part of its environmental stewardship efforts, it is committed to minimizing e-waste and other non-hazardous waste generation and reducing waste sent for disposal by promoting resource efficiency, reuse, and recycling wherever feasible.

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.**

The principles of Extended Producer Responsibility (EPR) are not applicable to the Company.

Leadership Indicators

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

NIC Code	Name of Product / Service	% of total turnover contributed	Boundary for which the Life Cycle perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/ No)	Results communicated in the public domain. (Yes/ No) If yes, provide the web-link
The Company is a City Gas Distributor that primarily operates as a service-oriented entity. Accordingly, a detailed Life Cycle Assessment (LCA) has not been conducted.					

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

Name of Product / Service	Description of the risk / concern	Action Taken
Not applicable		

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
Not applicable		

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

Product/Service	FY2025-26			FY2024-25		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	-	-	-	-	-	-
E-waste	-	-	-	-	-	-
Hazardous waste	-	8.15	-	-	7.8	-
Other waste	-	-	-	-	-	-

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
Not applicable	

PRINCIPLE 3

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	212	212	100%	212	100%	NA	NA	212	100	NA	NA
Female	19	19	100%	19	100%	19	100%	NA	NA	NA	NA
Total	**231**	**231**	**100%**	**231**	**100%**	**19**	**8.23%**	**212**	**91.77%**	**NA**	**NA**
Other than permanent employees											
Male	26	26	100%	26	100%	NA	NA	26	100%	NA	NA
Female	0	0	0%	0	0%	0%	0%	NA	NA	NA	NA
Total	**26**	**26**	**100%**	**26**	**100%**	**0**	**0%**	**26**	**100%**	**NA**	**NA**

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	Not applicable										
Female											
Total											
Other than Permanent workers											
Male	The well-being extends to contract workers through stipulated contract clauses with the contractors alongwith the benefits provided under the ESIC.										
Female											
Total											

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

	2025-26	2024-25
% of costs incurred on well-being / Total Revenues	0.09%	0.08%

2. **Details of retirement benefits.**

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

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.

The Company is committed to an inclusive and accessible workplace for all employees, workers, and visitors, including persons with disabilities. The Company's office premises are designed to be accessible, ensuring ease of access and mobility for all stakeholders. The Company reinforces its core values of respect, diversity, and equality, for all individuals.

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.**

The Company adheres to the principle of Equal Opportunity in accordance with the provisions of the Rights of Persons with Disabilities Act, 2016. The Company ensures an inclusive workplace by ensuring that people with disabilities are provided equitable opportunities across all aspects of employment, including recruitment, career development, training, and workplace accessibility. Through these efforts, the Company seeks to promote diversity, inclusion, and equal participation within the workforce.

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

	Permanent employees		Permanent workers	
Gender	**Return to work rate**	**Retention rate**	**Return to work rate**	**Retention rate**
Male	100%	100%	100%	100%
Female	100%	100%	100%	100%
Other	NA	NA	NA	NA
Total	**100%**	**100%**	**100%**	**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	The Company has established a structured grievance redressal mechanism to ensure the fair, transparent, and timely resolution of employee concerns. Employees are encouraged to initially raise grievances with their immediate reporting authority and may escalate unresolved matters through a formal written submission to the Human Resources Department. The HR Department acknowledges, reviews and, where required, investigates each grievance through an impartial and documented process. Findings and recommended actions are submitted to management for approval, following which appropriate corrective or remedial measures are implemented and communicated to the concerned employee. All cases are handled with strict confidentiality, ensuring accountability, procedural integrity, and protection of employee rights. Workers who are engaged on a contractual basis are governed by the terms & conditions of the contract and they can report their grievances to their respective contractor representative or to the HR Representative. Further in case if grievances remain unresolved, the same can be escalated to HR Head.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2025-26			FY 2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	The Company does not have any employee's association.					
Male						
Female						
Total Permanent Workers						
Male						
Female						

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	238	238	100%	238	100%	205	205	100%	205	100%
Female	19	19	100%	19	100%	15	15	100%	15	100%
Total	**257**	**257**	**100%**	**257**	**100%**	**220**	**220**	**100%**	**220**	**100%**
Workers										
Male	58	58	100%	58	100%	55	55	100%	50	90.90%
Female	2	2	100%	2	100%	2	2	100%	0	0
Total	**60**	**60**	**100%**	**60**	**100%**	**57**	**57**	**100%**	**50**	**90.90%**

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	238	210	88.24%	205	163	79.51%
Female	19	18	94.74%	15	8	53.33%
Other	0	0	0	0	0	0
Total	**257**	**228**	**88.72%**	**220**	**171**	**77.72%**
Workers						
Male	58	0	0	55	0	0.00%
Female	2	0	0	2	0	0.00%
Other	0	0	0	0	0	0
Total	**60**	**0**	**0**	**57**	**0**	**0.00%**

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 of such a system?

Yes, the Company has implemented a comprehensive Occupational Health and Safety Management System (OHSMS) designed to safeguard the well-being of all individuals involved in its operations, including employees, contractors, and visitors. It has an approved Health, Safety, and Environment (HSE) Policy, which is prominently displayed at operational sites and is available on its website.

The Company has also developed a structured training matrix that facilitates regular training sessions and awareness programmes for all employees.

A formal procedure for reporting, investigating, and analyzing workplace incidents and accidents has been established to prevent recurrence. Furthermore, safety committee meetings are conducted regularly, with active participation from employees and contractor workers, to collaboratively address and resolve health and safety matters.

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

The Company follows a structured risk management framework for identifying work-related hazards and assessing risks across routine and non-routine activities. Non-routine activities, including new projects, process modifications, and operational changes, are evaluated through methodologies such as Hazard & Operability Study (HAZOP), Quantitative Risk Assessment (QRA), Management of Change (MoC), Pre-Startup Safety Review (PSSR), and incident investigation.

Routine risks are assessed through Hazard Identification & Risk Assessment (HIRA), Site-Specific Risk Assessments (SSRA), safety audits, workplace inspections, risk mapping, toolbox talks, safety training, and emergency drills. Risks are evaluated based on severity and likelihood, and controls are implemented in accordance with the hierarchy of controls to maintain exposure within ALARP levels and ensure compliance with applicable legal requirements and internal safety standards.

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

Yes, the Company has implemented safety measures to protect its workforce and promote a proactive safety culture. These include:

- Incident Reporting and Investigation System which allows employees to report any incidents, including near misses, injuries, and accidents. Further investigating incidents and implementation of corrective actions are monitored during HSE review meetings.
- Unsafe Act and Conditions Reporting System to encourage employees to report hazards before incidents occur.
- Safety Alerts to share key learnings and promote awareness of safety practices across the organization.

These initiatives ensure employee involvement in risk identification and mitigation, fostering a safer work environment.

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

Yes, the Company has put into effect policies to aid its employees with non-work-related medical and healthcare services. These policies are:

- Health Care Policy: This policy encompasses services for health check-ups, facilitating regular health assessments for employees.
- Insurance Scheme: IRMEL provides insurance benefits, including Mediclaim Insurance and Group Personal Accident Insurance. These benefits offer financial protection in the event of medical emergencies or accidents.

The Company has also formed tie-ups with various hospitals to ensure that employees have ready access to essential medical and healthcare services when required.

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	Nil	Nil
	Workers	Nil	Nil
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	Nil	Nil
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

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

The Company promotes a safe working environment by ensuring strict adherence to Standard Operating Procedures (SOPs), implementing a Permit-to-Work (PTW) system for critical activities, and enforcing workplace safety requirements. Public awareness programmes are conducted to promote natural gas safety, while regular maintenance of gas infrastructure is undertaken to prevent equipment-related incidents. Annual health check-ups are also conducted to support proactive employee health management. In addition, contract workers are provided with Safety and Technical Competency training to enhance their capability in preventing incidents, complying with safety protocols, and maintaining operational reliability.

The Company encourages employees and stakeholders to report unsafe acts, unsafe conditions, and near-miss incidents, thereby fostering a proactive safety culture. HAZOP and QRA studies are carried out for new installations and whenever significant changes are made to existing installations to identify hazards and high-risk areas. Action plans arising from these assessments are reviewed periodically to further prevent and mitigate risks.

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

Benefits	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	Nil	Nil	Nil	Nil	Nil	Nil
Health & Safety	Nil	Nil	Nil	Nil	Nil	Nil

14. Assessments for the year:

	% of your plants and offices that were assessed (internally or by 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.

The Company follows a Standard Operating Procedure (SOP) for the reporting, investigation, and management of incidents. Necessary corrective actions are implemented, and safety alerts are shared across locations to promote organizational learning and prevent recurrence. Incident investigations are conducted by subject matter experts and independent third-party investigators, and the status of corrective actions is monitored and updated in a timely manner to prevent similar incidents in the future.

The following measures have been implemented and continue to be undertaken:

- GIS mapping, 'Dial Before Dig' initiatives, and utility coordination meetings to minimize gas pipeline damage arising from third-party activities.

- Implementation of a robust and fully controlled CNG operation through the SCADA system, a centralized supervisory control room that ensures the safe operation of CNG and LCNG facilities.
- Dissemination of natural gas safety messages to the public and PNG customers through safety awareness programmes, radio jingles, and SMS campaigns.
- Regular safety Committee meetings conducted by the HSE Department, with participation from representatives across various departments to discuss and address safety-related matters.

Leadership Indicators

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

   Yes, the Company provides its employees a Group Term Life Insurance policy in the unfortunate event of loss of life. In addition to this, a compensatory package is extended to the employee's family through a benevolent fund, reflecting the Company's commitment to employee welfare and support.

   Workers engaged through contractors and vendors are covered in accordance with applicable statutory regulations. This includes ensuring compliance with the Employees' Deposit Linked Insurance (EDLI) scheme and the Workmen's Compensation framework.

2. **Provide the measures undertaken by the entity to ensure payment of statutory dues by the value chain partners.**

   At IRMEL, value chain partners are required to furnish proof of statutory payments made on behalf of their employees. Accordingly, payments to such partners are processed only upon submission of the requisite documentation evidencing compliance with applicable statutory obligations, thereby ensuring adherence to regulatory requirements across the value chain.

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

Benefits	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	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

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)**

   Currently, the Company does not have a structured programme in place to provide transition assistance for facilitating continued employability or managing career endings arising from retirement or termination of employment.

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%

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 such adverse findings were observed from the audit in these aspects during FY 2025-26.

PRINCIPLE 4

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

Essential Indicators

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

To identify its key stakeholders, the Company undertook a structured assessment and developed a preliminary list of interested parties, taking into consideration historical engagements, material issues, and existing relationships. The identified stakeholder groups include employees, suppliers, customers, business partners, regulatory authorities, and local communities located in and around its areas of operation.

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
Shareholders, investors	No	General Meeting, Email, Newspaper Advertisements, Corporate Announcement, Company Website, Annual Report and Earnings Call.	Regular/ Annually/ Quarterly	Financial Results, Statutory Communications as per applicable SEBI Laws, Performance Highlights
Regulatory Bodies like SEBI, NSE, BSE, MCA, PNGRB, Employee's Provident Fund Organization, Employee's State Insurance Corporation and Labour Commissionerate	No	Respective Portal for regulatory filings, Website, Email and Physical meeting	As and when required	Financial Results, Statutory Communications as per applicable SEBI Laws, Performance Highlights, Regulatory compliances and MIS
Employees	No	Email, Newsletters, Intranet, Whatsapp communication mechanism, get-to-gether	Regular	Learning and development, Employee wellbeing, reward and recognition
Suppliers	No	Supplier meets, Meeting, email communications	Regular	Understanding concerns of Suppliers, Tender Terms & Conditions and Performance Review
Customers	No	Website, Emails, Social Media, Pamphlets, SMS	Regular	Customer surveys, Product Quality, Health and Safety
Local Communities	No	Community events, CSR initiatives, corporate communication etc.	Regular/Need based	Community grievances redressal, Recruitment of people from local community, supporting rural economy

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.

The Company maintains regular engagement with key stakeholder groups through established communication channels, enabling management to capture feedback, concerns and emerging sustainability-related matters. Inputs received through these engagements are compiled and presented to the Board on a quarterly basis, ensuring appropriate oversight and alignment with the Company's long-term value creation objectives. Discussions cover relevant economic, environmental and social aspects, helping the Company strengthen stakeholder trust, enhance responsiveness and embed sustainability considerations into its broader governance processes.

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.**

The Company engages with internal and external stakeholders through various platforms to understand their expectations, needs and concerns. Stakeholder inputs, along with management's business understanding, experience and industry practices, are considered in identifying material issues that may impact the Company's operations and long-term performance. The identified material topics support the development of the Company's ESG strategy and framework. Going forward, the Company intends to further strengthen its materiality assessment process by expanding stakeholder participation and improving the prioritization of key business and sustainability-related issues.

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

In addressing the interests of vulnerable and marginalized stakeholder groups, if any, the Company has integrated inclusive procurement considerations into its value-chain governance practices. The Company gives due preference to Micro, Small and Medium Enterprise (MSME) vendors in the procurement of goods and services, subject to quality, commercial and compliance requirements. This approach supports broader supplier diversity, enables participation of smaller enterprises in the Company's value chain, and strengthens responsible procurement practices aligned with the Company's inclusive growth objectives.

PRINCIPLE 5

Businesses should respect and promote human rights

Essential Indicators

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

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	231	231	100%	186	186	100.00%
Other than permanent	26	26	100%	34	34	100.00%
Total Employees	**257**	**257**	**100%**	**220**	**220**	**100.00%**
Workers						
Permanent	-	-	-		NA	
Other than permanent	60	60	100%	57	57	100.00%
Total Workers	**60**	**60**	**100%**	**57**	**57**	**100.00%**

2. **Details of minimum wages paid to employees and workers:**

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 Employees										
Male	212	0	0.00%	212	100%	171	0	0.00%	171	100.00%
Female	19	0	0.00%	19	100%	15	0	0.00%	15	100.00%
Other than Permanent Employees										
Male	26	0	0.00%	26	100%	34	0	0.00%	34	100.00%
Female	0	0	0	0	0%	0	0	0.00%	0	0.00%
Workers										
Permanent workers										
Male	0	0	0%	0	0%	0	0	0.00%	0	0.00%
Female	0	0	0%	0	0%	0	0	0.00%	0	0.00%
Other than Permanent workers										
Male	58	58	100%	0	0%	55	55	100.00%	0	0.00%
Female	2	2	100%	0	0%	2	2	100.00%	0	0.00%

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

Particulars	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	10	₹ 6,66,700	1	₹ 177000
Key Managerial Personnel	4	₹1,00,99,998	0	Not applicable
Employees other than BoD and KMP	234	₹5,73,765	19	₹5,14,952
Workers	58	₹1,83,268	2	₹1,46,674

b. Gross wages paid to females as % of total wages paid by the entity:

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	4.84%	3.00%

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

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

The Company has established a mechanism wherein upon receipt of formal written grievances in respect of human rights issues, the Human Resources Department deputes a representative ensures that the grievance is appropriately heard, investigated, where necessary, and addressed in a fair and transparent manner through a thorough and impartial review process. Following the investigation, the Human Resources Department submits a report, along with recommendations for resolution, to the management for consideration and approval. Upon approval, appropriate actions are taken to resolve the grievance, and the outcome is communicated to the concerned employee. All grievances are handled with the utmost confidentiality, ensuring the integrity of the grievance redressal process and respect for employee rights.

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

Category	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	Remark
Sexual Harassment	Nil			Nil		
Discrimination at workplace						
Child Labour						
Forced Labour/ Involuntary Labour						
Wages						
Other human rights related issues						

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

Particulars		FY 2025-26	FY 2024-25
i)	Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
ii)	Complaints on POSH as a % of female employees / workers	Nil	Nil
iii)	Complaints on POSH upheld	Nil	Nil

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

   The VIGIL Mechanism/ Whistle Blower Policy provides adequate safeguards against any form of discrimination or victimization of employees and Directors, enabling them to raise concerns without fear of reprisal, discrimination or adverse employment consequences.

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

   Yes, business agreements and contracts within the organization do include clauses related to statutory compliances. These cover aspects such as Provident Fund (PF), Employee's State Insurance (ESI), adherence to minimum wage standards, and regulation of working hours.

10. **Assessments conducted:**

Particulars	% of 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	Not applicable

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

    Not applicable

Leadership Indicators

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

   Nil

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

   The Company ensures strict compliance of all applicable Labour Law and Human Right policies. No specific exercise is conducted by the Company for due–diligence as such.

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?**

   The Company is committed to an inclusive and accessible workplace for all employees, workers and visitors including persons with disabilities. The Company's office premises are designed to be accessible, ensuring ease of access and mobility for all stakeholders.

4. **Details on assessment of value chain partners:**

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

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

   Not applicable

PRINCIPLE 6

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

Essential Indicators

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

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A)	14811.48	15358.92
Total fuel consumption (B)	0.00	0.00
Energy consumption through other sources (C)	0.00	0.00
Total energy consumed from renewable sources (A+B+C)	**14811.48**	**15358.92**
From non-renewable sources		
Total electricity consumption (D)	57968.82	64530.91
Total fuel consumption (E)	60520.681	48046.00
Energy consumption through other sources (F)	0.00	0.00
Total energy consumed from non renewable sources (D+E+F)	**118489.50**	**112576.91**
Total energy consumed (A+B+C+D+E+F)	**133300.98**	**127935.83**
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	114.92	121.11
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	2374.25	2502.13
Energy intensity in terms of physical output	595.97	-
Energy intensity (optional) – the relevant metric may be selected by the entity	Not applicable	Not applicable

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.

No such independent assessment/evaluation/assurance has been carried out by an external agency.

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

Not applicable

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 kilolitres)		
(i) Surface water	4900.00	4100.00
(ii) Groundwater	815.00	670.00
(iii) Third party water	0.00	0.00
(iv) Seawater / desalinated water	0.00	0.00
(v) Others	0.00	0.00
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**5715**	**4770.00**
Total volume of water consumption	**5715**	**4770.00**
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	4.93	4.51
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	101.85	93.18

Parameter	FY 2025-26	FY 2024-25
Water intensity in terms of physical output	25.55	-
Water intensity (optional) – the relevant metric may be selected by the entity	Not applicable	Not applicable

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.

No such independent assessment/evaluation/assurance has been carried out by an external agency.

4. **Provide the following details related to water discharged:**

<table>
<tr><th colspan="2">Parameter</th><th>FY 2025-26</th><th>FY 2024-25</th></tr>
<tr><td colspan="4">Water discharge by destination and level of treatment (in kilolitres)</td></tr>
<tr><td>(i)</td><td>To Surface water</td><td colspan="2" rowspan="16">Given the specific characteristics of IRMEL's operations, water is not used in the processes, nor it is discharged as industrial effluent as a result of the process, water consumption is primarily confined to domestic use. Wastewater discharge is managed in accordance with established facility maintenance protocols and applicable regulations.</td></tr>
<tr><td>-</td><td>No treatment</td></tr>
<tr><td>-</td><td>With treatment – please specify level of treatment</td></tr>
<tr><td>(ii)</td><td>To Groundwater</td></tr>
<tr><td>-</td><td>No treatment</td></tr>
<tr><td>-</td><td>With treatment – please specify level of treatment</td></tr>
<tr><td>(iii)</td><td>To Seawater</td></tr>
<tr><td>-</td><td>No treatment</td></tr>
<tr><td>-</td><td>With treatment – please specify level of treatment</td></tr>
<tr><td>(iv)</td><td>Sent to third-parties</td></tr>
<tr><td>-</td><td>No treatment</td></tr>
<tr><td>-</td><td>With treatment – please specify level of treatment</td></tr>
<tr><td>(v)</td><td>Others</td></tr>
<tr><td>-</td><td>No treatment</td></tr>
<tr><td>-</td><td>With treatment – please specify level of treatment</td></tr>
<tr><td colspan="2">Total water discharged</td></tr>
</table>

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.

No such independent assessment/evaluation/assurance has been carried out by an external agency.

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

Given that water is not utilized in operational processes nor discharged as industrial effluent, the Company does not employ a Zero Liquid Discharge (ZLD) system. The Company's facilities, including offices, City Gas Stations, and Compressed Natural Gas Stations, generate only domestic wastewater. This sewage waste water is managed through appropriate disposal mechanisms, including municipal or district sewer systems or repurposing for landscaping irrigation. As the wastewater generated is domestic in nature, it does not require treatment prior to disposal.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
Nox	μg/m³	16.3	14.90
Sox	μg/m³	8.9	7.80
Particulate matter (PM)	μg/m³	38.2	43.50
Persistent organic pollutants (POP)	PPM	0	0
Volatile organic compounds (VOC)	PPM	0	0
Hazardous air pollutants (HAP)	PPM	0	0
Others – please specify	-	-	-

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, environment monitoring (Air, Water & Noise) and stack monitoring are conducted by following external agencies:

- Sunrise Environment Consultant
- Sophisticated Industrial Materials Analytic Labs Pvt. Ltd.
- Excellence laboratory.

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, SF6, NF3, if available)	Metric tonnes of CO_2 equivalent	3453.78	2,481.85
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO_2 equivalent	11419.86	13,031.65
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO_2 equivalent	9.85	14.68
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 tonnes of CO_2 equivalent	203.50	303.29
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes of CO_2 equivalent	51.06	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tonnes of CO_2 equivalent	Not applicable	Not applicable

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.

No such independent assessment/evaluation/assurance has been carried out by an external agency.

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

- The Company is progressively deploying Heavy Commercial Vehicles (HCVs) powered by Compressed Natural Gas (CNG) and compliant with applicable BS-VI emission standards and prevailing regulatory requirements. The adoption of CNG-based mobility, as compared with conventional fossil-fuel-based transportation, supports the reduction of vehicular emissions and contributes to minimise the environmental footprint of its transportation operations.
- The Company has operationalized a 3.123 MW DC solar power plant in 2023, which is currently supporting the renewable energy requirements of 23 CNG stations in the Banaskantha GA. Subsequently, IRMEL has planned to add 0.711 MW DC solar power project for Diu & Gir-Somnath GA, which shall support the renewable energy requirements of 9 CNG stations and 3.25 MW DC solar power project for the Banaskantha GA, which, upon commissioning shall meet the renewable electricity requirements of 57 CNG stations in future. Through these projects, the Company is progressively increasing the share of renewable energy in its electricity consumption, reducing dependence on conventional grid electricity and contributing to the reduction of associated Green House Gas emissions.
- Dial Before Dig' awareness initiatives and utility coordination meetings are undertaken to minimise the risk of damage to natural gas pipelines due to third-party activities. 5,931 third-party digging activities across the Company's natural gas pipeline network were identified through Geographic Information System (GIS) mapping and are being continuously monitored to facilitate timely preventive measures and safeguard pipeline integrity.

9. Provide details related to waste management by the entity:

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste **(A)**	Nil	Nil
E-waste **(B)**	Nil	Nil
Bio-medical waste **(C)**	Nil	Nil
Construction and demolition waste **(D)**	Nil	Nil
Battery waste **(E)**	Nil	Nil
Radioactive waste **(F)**	Nil	Nil
Other Hazardous waste. Please specify, if any. **(G)**	8.15	7.80
Other Non-hazardous waste generated **(H)**. Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	-	-
Total (A+B + C + D + E + F + G + H)	**8.15**	**7.80**
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0070	0.0073
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.15	0.15
Waste intensity in terms of physical output	0.036	-
Waste intensity (optional) – the relevant metric may be selected by the entity	Not applicable	Not applicable
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	8.15	7.80
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	**8.15**	**7.80**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	**0**	**0**

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

No such independent assessment/evaluation/assurance has been carried out by an external agency.

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

The Company maintains stringent waste management protocols with a primary focus on the safe handling and disposal of hazardous materials. A key component of hazardous waste includes lube oil used in CNG compressors, which is generated as part of operations. To ensure safety and regulatory compliance, the Company has implemented defined procedures for the management of hazardous waste, e-waste, and other waste streams.

These procedures include the proper segregation and storage of scrap materials and used lube oil in designated facilities. All hazardous waste is handled, segregated, stored, and transported in accordance with applicable regulations and industry best practices. The Company also enforces a resource conservation approach to ensure compliance with environmental regulations related to natural resources, waste management, and land use.

All waste materials are managed through vendors authorized by the State Pollution Control Board, responsible for recycling or environmentally sound disposal. In line with regulatory requirements, hazardous waste is disposed of through authorized recycling vendors. Additionally, it has adopted the on-demand delivery of odorant chemicals via tankers, thereby reducing the need for hazardous drum storage, handling, and disposal.

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:

Sr. 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.
Not applicable			

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not applicable					

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:

Sr. 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
The Company is compliant with the applicable environmental law/ regulations/ guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act. There are no such incidences of noncompliance with such Laws & Regulations reported during the financial year 2025-26.				

Leadership Indicators

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

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

i. Name of the area – Not applicable

ii. Nature of operations – The Company's water requirements are exclusively for employee consumption and domestic use. As such, the company did not engage in water withdrawal, consumption, or discharge in water-stressed areas during the current financial year.

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

Parameter	FY2025-26	FY2024-25
Water withdrawal by source (in kilolitres)		
(I) Surface water	Not applicable	Not applicable
(II) Groundwater		
(III) Third party water		
(IV) Seawater / desalinated water		
(V) Others		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / turnover)		

Parameter		FY2025-26	FY2024-25
Water discharge by destination and level of treatment			
(i)	Into Surface water	Not applicable	Not applicable
-	No treatment		
-	With treatment – please specify level of treatment		
(ii)	Into Groundwater		
-	No treatment		
-	With treatment – please specify level of treatment		
(iii)	Into Seawater		
-	No treatment		
-	With treatment – please specify level of treatment		
(iv)	Sent to third-parties		
-	No treatment		
-	With treatment – please specify level of treatment		
(v)	Others		
-	No treatment		
-	With treatment – please specify level of treatment		
Total water discharged (in kilolitres)			

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.

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, CH, NO, 2 4 HFCs, PFCs, SF, NF, if available)	Metric tonnes of CO_2 equivalent	The Company is in the process of implementing system of Scope 3 GHG accounting.	
Total Scope 3 emissions per rupee of turnover	MT CO_2/Rupee turnover		
Total Scope 3 emission intensity kg CO_2/T of Cementations material	MT CO_2/MT		

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

Not applicable

4. **If the entity provided below taken 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 taken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
1	Quarterly environmental monitoring at operational sites	Regular (quarterly) monitoring of ambient air quality, stack emissions (from DG sets/CNG compressors), and noise levels at CNG stations, City Gate Stations, and offices, conducted through accredited third-party laboratories in line with Pollution Control Board norms.	Ensures continuous compliance with statutory air/noise emission limits, enables early identification of deviations before they become non-compliances, and provides a verifiable trail of environmental due diligence across all operating GAs.
2	LNG dispensing facility and CNG conversion of institutional fleets (e.g., state transport buses)	Commissioning of an LNG dispensing station and encouraging bulk fleet operators (e.g., state road transport corporations, taxi fleets) to convert to CNG/LNG.	Displaces high-emission diesel consumption at scale in the transport sector; strengthens the case for natural gas as a cleaner transport fuel and expands CNG volume/emission-reduction impact regionally.

Sr. No.	Initiative taken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
3	PNG safety and usage awareness for domestic and commercial customers	Structured awareness programs — including on-ground demonstrations, pamphlets, society meetings, and SMS/ WhatsApp communication — educating domestic households and commercial establishments on safe PNG usage, leak identification, and efficient appliance operation prior to and after new connections.	Reduces risk of misuse/accidents, improves customer confidence in switching to PNG, and indirectly supports resource efficiency by encouraging efficient burner/appliance practices among end-users.

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

In line with the Petroleum and Natural Gas Regulatory Board (PNGRB) Emergency Response and Disaster Management Plan (ERDMP) Regulations, 2010, as amended in 2025, the Company has prepared comprehensive ERDMP documents for each of its operational regions. These plans cover potential emergency situations and unforeseen incidents, enabling the Company to maintain preparedness and respond in a structured, timely and effective manner. The ERDMP documents have also been audited and validated by a PNGRB-authorised third-party agency, reinforcing their adequacy, robustness and operational relevance.

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?

The Company recognizes that certain operational activities may have environmental implications. Key sources of such impacts include the distribution of natural gas and the construction, operation, and maintenance of associated infrastructure. These activities may contribute to air and water pollution, greenhouse gas emissions, and potential disruptions to local ecosystems, thereby influencing climate-related risks. To mitigate these impacts, the Company has implemented a comprehensive range of mitigation and adaptation measures. These include investments in renewable energy initiatives, adoption of advanced technologies, continuous environmental monitoring, stakeholder and community engagement, and strict adherence to applicable regulatory requirements.

7. % of Value chain partners (by value of business done with such partners) that were assessed for Environmental Impacts?

As part of its commitment to sustainability, the Company promotes responsible and sustainable operational practices across its value chain. The Company is actively assessing opportunities to strengthen environmental impact assessment processes and plans to implement relevant measures in the forthcoming financial years to further enhance sustainability performance across its operations and value chain.

8. How Many green credits have been generated or produced

a. By the listed entity	NA
b. By the top ten (in terms of value of purchase and sales respectively) value chain partners	NA

PRINCIPLE 7

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

Essential Indicators

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

One

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.

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Association of CGD Entities	National

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

Name of authority	Brief of the case	Corrective action taken
Regulatory orders or directives regarding anti-competitive conduct have not been received by the Company. Consequently, no corrective actions were necessary or initiated during the reporting period.		

Leadership Indicators

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

Sr. No.	Public Policy advocated	Method resorted for such advocacy	Whether information is available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/Quarterly/ Others- please specify)	Web Link, if available
Nil					

PRINCIPLE 8

Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency	Results communicated in public domain
Not applicable				

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

Sr. 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 INR)
Not applicable						

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

In each geographical area, the respective Geographical Area (GA) Head serves as the primary on-site representative and the first point of contact for community stakeholders to raise complaints or grievances. Concerns may be communicated either verbally or in writing, ensuring an accessible and transparent grievance redressal mechanism. Upon receipt of a grievance, the GA Head coordinates with the respective GA in-charge and/or the CEO to facilitate timely resolution of the matter. Through this structured and responsive approach, the Company ensures that community concerns are addressed promptly, fairly, and professionally, reinforcing its commitment to stakeholder engagement and responsible business practices.

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

Particulars	FY 2025-26	FY 2024-25
Directly sourced from MSME's/small producers	36.00%.	7.21%.
Directly from within India	100.00%	100.00%

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

Location	FY 2025-26	FY 2024-25
Rural	9.43%	12%
Semi-urban	20.03%	22%
Urban	13.88%	13%
Metropolitan	56.67%	52%

(Place is 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
Not applicable	

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

Sr. No.	State	Aspirational District	Amount spent (In INR)
Nil			

3. (a) **Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized/vulnerable groups?**

   No

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

   All procurement activities are conducted through an e-tendering platform, supported by structured vendor qualification and objective technical and commercial evaluation processes based on pre-defined criteria. Supplier selection is based on technical capability, quality standards, statutory compliance, financial strength, execution experience, safety performance, and commercial competitiveness. Contracts are awarded solely on merit through a transparent and non-discriminatory evaluation process, without extending preferential treatment to any specific vendor, contractor, supplier category, or enterprises owned by Vulnerable and Marginalized Groups.

   The Company encourages participation from a diverse supplier base, including local suppliers and Micro, Small and Medium Enterprises (MSMEs), wherever technically feasible and commercially competitive, thereby supporting inclusive economic growth and strengthening resilient local supply chains.

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

   Not applicable

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

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

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

Name of authority	Brief of the Case	Corrective action taken
Nil		

6. **Details of beneficiaries of CSR Projects:**

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized group
1	Installation of Solar Panels & Electricity expenses reduction	1123	Nil
2	Sanitation Infrastructure	500	Nil
3	Development of Forensic Laboratories	300	Nil
4	Development of high performing Computing Lab facility	250	Nil

PRINCIPLE 9

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

Essential Indicators

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

   The Company has established multiple communication channels to ensure effective and accessible engagement with its customers. These platforms enable customers to conveniently share feedback, raise concerns, and provide suggestions regarding the Company's services. The available communication channels include:

   - Dedicated Customer Service Centres
   - Official IRM Energy website
   - Social media platforms, including WhatsApp, Twitter, Facebook, and Instagram
   - Email support
   - Suggestion boxes at CNG stations

   The Company has implemented a structured customer grievance redressal mechanism, supported by a 24x7 Customer Care helpline for lodging complaints and queries. Complaints are addressed within defined timelines, with a clear escalation and follow-up process to facilitate timely resolution. This mechanism enables the Company to respond to customer concerns in a transparent, accountable and responsive manner.

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

Particulars	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not applicable
Safe and responsible usage	100%
Recycling and/or safe disposal	Not applicable

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

Particulars	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Nil	Nil	Nil	Nil	Nil	Nil
Advertising	Nil	Nil		Nil	Nil	
Cyber-security	Nil	Nil		Nil	Nil	
Delivery of essential services	Nil	Nil		Nil	Nil	
Restrictive Trade Practices	Nil	Nil		Nil	Nil	
Unfair Trade Practices	Nil	Nil		Nil	Nil	
Other	Nil	Nil		Nil	Nil	

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

Particulars	Product	Number	Reasons for recall
Voluntary recalls	Nil		
Forced recalls			

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.**

   The Company maintains a Cyber Security (IT) Policy, which is accessible to all employees through the Company's intranet platform. In addition, the Company has established a detailed framework addressing cybersecurity and data privacy risks, which is publicly available on the Company's official website. This approach ensures that both internal and external stakeholders have access to relevant information regarding the Company's governance framework, policies, and practices related to cybersecurity and data privacy management. The policy can be accessed at https://www.irmenergy.com/wp-content/ uploads/2022/12/IRMEL-Cyber-Security-Policy_V1.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.**

At present, the Company has not identified/ received major cases of 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. However, as a proactive measure to address potential future risks, the Company regularly communicates cybersecurity awareness materials and posters to its internal stakeholders.

In addition, the Company has implemented Endpoint Security (EPS) solutions integrated with Enhanced Detection and Response (EDR) capabilities. These advanced security measures are designed to prevent unauthorized access and mitigate potential cyber threats through well-defined web access controls, device control mechanisms, and application security policies. The Company has implemented an awareness pop up on the Company website with the reference link:-https://www.irmenergy.com/work-with-us/, thereby ensuring the integrity and safety of the Company's digital assets.

7. **Provide the following information related to data breaches**

Particulars		
a.	Number of instances of data breaches	Nil
b.	Percentage of data breaches involving personally identifiable information of customers	Not applicable
c.	Impact, if any, of the data breaches	Not applicable

Leadership Indicators

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

IRMEL maintains a corporate website that serves as a central platform for disseminating key information about the Company and its operations. The website provides stakeholders with convenient access to information on the Company's core offerings, including Piped Natural Gas (PNG) and Compressed Natural Gas (CNG), along with the range of services provided.

The platform also outlines the customer segments served by the Company and the geographical areas in which the Company operates. Further information can be accessed through the Company's official website at www.irmenergy.com.

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

The Company adopts a comprehensive and proactive approach to promote safety consciousness and responsible usage practices across its areas of operation.

- **Safety Guidelines:** Safety instructions and precautionary measures are prominently displayed across IRMEL offices to reinforce awareness of essential safety protocols.
- **Festival Safety Awareness:** During festive occasions, the Company disseminates safety advisories and precautionary guidelines to customers through digital communication channels such as WhatsApp and SMS, highlighting the safe usage of natural gas.
- **Customer Awareness Programmes:** The Marketing and Health, Safety & Environment (HSE) teams conduct awareness sessions for prospective PNG customers to educate them on safe handling and usage practices.
- **Emergency Preparedness:** Toll-free emergency contact numbers are displayed on stickers affixed to PNG meters at customer premises to enable prompt reporting and response during emergencies.
- **Radio Awareness Campaigns:** Safety messages and guidance on the proper use of natural gas are communicated through informative radio jingles to enhance public awareness.
- **Safety Mock Drills:** The Company regularly conducts safety mock drills for commercial and industrial customers, as well as nearby communities, to strengthen preparedness and ensure effective response during gas-related emergency situations.

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

The Company keeps its customers informed in advance about any gas supply interruptions or planned maintenance work. Customers receive messages through SMS or WhatsApp containing details of the disruption and the expected time for the gas supply to resume. Once the supply is restored, a follow-up message is sent to notify customers accordingly. This reflects IRMEL's commitment to clear communication, transparency, and effective customer service.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (No) 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 whole? (No)

The Company, in compliance with PNGRB guidelines, ensures that accurate and transparent product information is communicated to customers. The Company leverages multiple communication channels, including its website, brochures, and direct messaging platforms, to keep customers well-informed about its products and service offerings.