



MAHANAGAR GAS LIMITED

Ref: MGL/CS/SE/2026/717

Date: August 03, 2026

To,

Head, Listing Compliance Department BSE Limited P. J. Towers, Dalal Street, Mumbai – 400 001 Scrip Code: 539957	Head, Listing Compliance Department National Stock Exchange of India Limited Exchange Plaza, Bandra – Kurla Complex, Bandra (East), Mumbai – 400 051 Symbol: MGL
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Dear Sir/ Madam,

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

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report ('BRSR') of the Company for the financial year 2025-26 which also forms the part of the Integrated Annual Report for the financial year 2025-26, submitted to the stock exchanges.

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

Thanking you,

Yours sincerely,

For Mahanagar Gas Limited

**Atul Prabhu
Company Secretary & Compliance Officer**

Encl.: As above

Business Responsibility & Sustainability Reporting (BRSR)

Section A: General disclosures

Pursuant to amendment in SEBI Listing Regulations, top 1,000 listed entities based on market capitalization are required to submit the Business Responsibility and Sustainability Report (BRSR) with effect from FY 2022-2023. Accordingly, the Company is publishing its fourth Business Responsibility & Sustainability Report (BRSR) for the FY 2025-26 in the format prescribed by SEBI forming part of the Annual Report, to provide investors with enhanced disclosures about its ESG practices. The BRSR framework is based on the National Guidelines for Responsible Business Conduct ("NGRBC") and consists of three sections:

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

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

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

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity	L40200MH1995PLC088133
2. Name of the Listed Entity	Mahanagar Gas Limited
3. Year of Incorporation	08/05/1995
4. Registered office address	MGL House, Block No. G-33, Bandra-Kurla Complex, Bandra (E), Mumbai – 400 051
5. Corporate address	MGL House, Block No. G-33, Bandra-Kurla Complex, Bandra (E), Mumbai – 400 051
6. E-mail	investorrelations@mahanagargas.com
7. Telephone	+91-(022) 6678 5000
8. Website	www.mahanagargas.com
9. Financial year for which reporting is being done	2025-26
10. Name of the Stock Exchange(s) where shares are listed	Bombay Stock Exchange (BSE) Limited & National Stock Exchange (NSE) of India Limited
11. Paid-up Capital	₹ 98,77,77,780
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Atul Prabhu (Company Secretary and Compliance Officer) T: +91 (022) 6678 5000 E: investorrelations@mahanagargas.com
13. Reporting boundary Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Disclosures made in this report are on standalone basis and pertain only to "Mahanagar Gas Limited", unless otherwise stated.
14. Name of assessment or assurance provider	Mahanagar Gas Limited has engaged M/s SGS India Pvt Ltd. as third party for obtaining external assurance
15. Type of assessment or assurance obtained	Reasonable Assurance

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% Of Turnover of the Entity (FY 2025-26)
1.	Selling and Distribution of Natural Gas	Sale of Piped Natural Gas (PNG) /Compressed Natural Gas (CNG)/Liquefied Natural Gas (LNG) to Domestic, Commercial, Industrial and transport sector customers.	99.43%

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

SL. No.	Product/Service	NIC Code	% Of Total Turnover Contributed
1.	Distribution of gaseous fuels through mains	3520	99.43%

III. Operations

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

Location	Number of operational locations	Number of offices	Total
National	8 - City Gate Stations (CGS) at: a) Sion, Mumbai, Maharashtra b) Mahape, Navi Mumbai, Maharashtra c) Ambernath, Thane, Maharashtra d) Taloja, Raigad, Maharashtra e) Savroli, Raigad, Maharashtra f) Dingani, Ratnagiri, Maharashtra g) Latur, Maharashtra h) Chitradurga, Karnataka 1 - C-40 Lote LNG Station, Ratnagiri, Maharashtra	33	42
International	0	0	0

GA ID	GA Name
99.02	Mumbai and Greater Mumbai (GA1)
99.07	Thane Urban and adj. municipalities (GA2)
4.04	Raigad District (EAAA) (GA3)
6.14	Ratnagiri District (GA4)
9.24	Chitradurga & Davanagere Districts (GA5)
9.40	Latur & Osmanabad Districts (GA6)

19. Markets served by the entity:

a. Number of locations

Location	Number
National (No. of States)	2 (Maharashtra, Karnataka)
International (No. of Countries)	0

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

The Company is not involved in the export of any products. Therefore, the value stands as nil.

c. A brief on types of customers

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

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Employees						
1.	Permanent (D)	622	548	88%	74	12%
2.	Other than Permanent (E)	02	01	50%	01	50%
3.	Total employees (D + E)	624	549	88%	75	12%
Workers						
4.	Permanent (F)	107	104	97%	03	3%
5.	Other than Permanent (G)	2339	2243	95.9%	96	4%
6.	Total workers (F + G)	2446	2347	96%	99	4%

b. Differently abled Employees and Workers:

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

The Company does not have any differently abled employees

21. Participation/Inclusion/Representation of women

Category	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	1	12.50%
Key Management Personnel	2	0	0%

22. Turnover rate for permanent employees and workers

Category	FY2025-26			FY2024-25			FY2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	6.06%	6.41%	6.10%	4.04%	0.77%	4.81%	3.7%	0	3.70%
Permanent Workers	1.85%	0	1.85%	2.25%	0	2.25%	1.1%	0	1.11%

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

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Mahanagar LNG Private Limited (MLPL)	Subsidiary Company (Joint Venture)	51%	No
2.	3EV Industries Private Limited	Associate Company	25.9%	No
3.	International Battery Company India Private Limited	Associate Company	44%	No

VI. CSR Details

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

Sr No.	Particulars	Details
1.	Turnover in INR	9059.77 Cr
2.	Net worth in INR	6434.26 Cr

VIII. Transparency and Disclosures Compliances

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

The Company has identified both external and internal stakeholders through stakeholder mapping and regular engagement exercises. To ensure effective communication and resolution of issues, the Company has established a grievance redressal mechanism. This mechanism is designed to promptly address grievances from all stakeholders. The Company has also formulated a Grievance Redressal policy incorporating various stakeholders' and grievance redressal mechanisms. It is placed on the website of the Company at <https://www.mahanagargas.com/MGL-corporate/investors/policies> and Grievance Redressal Policy for employees/ trainees is available on the Company's intranet to address the Grievances, concerns or complaints in a systematic and trustful manner. The company has also formulated email id - GHO@mahanagargas.com (available on website) to address the issues

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in place (Yes/No)	FY2025-26			FY2024-25		
		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	0	0	-	0	0	-
Investors	Yes	0	0	-	0	0	-
(Other than shareholders)							

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in place (Yes/No)	FY2025-26			FY2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Shareholders	Yes	1	0	-	0	0	-
Employees and workers	Yes GHO@mahanagargas.com	Nil	Nil	-	1	0	Satisfied with the resolution
Customers	Yes	39488	3436	The Company has resolved 91% of the complaints for FY 2025-26. The remaining complaints shall be closed in FY 2026-27.	27,433	329*	The Company has resolved 99% of the complaints for the FY 2024-25. The remaining complaints shall be closed in FY 2026-27
Value Chain Partners	Yes	0	0	-	0	0	-
Other (please specify)	-	0	0	-	0	0	-

(*) – The figures are updated as on 23rd Apr 2026.

Notes:

- Further, the Company has a well-defined vigilance framework which provides a platform to the employees, Directors, vendors, suppliers, and other stakeholders to lodge their grievances/ complaints.
- The shareholders can directly submit their complaints to Company through investorrelations@mahanagargas.com or to RTA at rnt.helpdesk@in.mpms.mufg.com and queries or service requests in electronic mode are to be raised only through RTA's website, i.e., https://web.in.mpms.mufg.com/helpdesk/Service_Request.html. The Company has empowered a Board-level Stakeholders Relationship Committee ('SRC') to examine and redress complaints by shareholders.
- MGL has set up various online and offline touch points such as 24*7 call centers, Customer Helpline, Walk-in Centres, Back Office facilities, and electronic channels such as the Mobile App, Website, and social media platforms like Facebook and Twitter. This setup is designed to address complaints, queries, and service requests from the customers. Additionally, MGL periodically communicates with its customers through print and electronic media, SMS, hoardings, flyers, and other channels.
- Further, MGL is also a part of the Centralized Public Grievance Redressal and Monitoring System ('CPGRAMS'). This system is aimed at providing the citizens and the public at large with a platform for redressal of their grievances, where complaints are directly received by the Ministry of Petroleum and Natural Gas (MoP&NG). MGL redresses and resolves all the complaints received through CPGRAMS.

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

The Company has conducted material assessment with its stakeholders in FY 2025-26 and identified the following material issues, which could impact their business operation:

Sr. No.	Material issues identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Energy management	Opportunity	Under City Gas Distribution (CGD) sector where compressors consume substantial power for compression of natural gas to dispense it as CNG, inefficient energy management can lead to an increase in operational costs. Energy utilized for office air conditioning system is also an important factor.		Energy Management serves as a Risk and has a potential negative implication for the Company. However, due to various energy efficiency initiatives undertaken, the negative implication is minimal.
2.	Asset integrity and critical incident management	Risk	Pipeline & compressor infrastructure is backbone of CGD industry. Gas being inflammable and a necessity of life; where any compromise in asset integrity or ineffective incident management can lead to gas leakage, fire, explosion, injuries, operational disruption, and regulatory non-compliance, making this a significant operational and public safety consideration.	MGL has a Asset integrity Policy & Integrity Management Plan. Additionally, the company has implemented various policies and procedures which include risk audit framework, operation and maintenance guidelines covering gas pipeline surveillance, defect assessment & repair policy, Management of change (MOC) procedure, Non-Routine Operation (NRO) procedure to optimize asset integrity, safety & Productivity. Regular mock drills are conducted to check effectiveness and for monitoring and control as part of Emergency Response & Disaster Management Plan (ERDMP)	Negative implication would depend upon the extent of damage and /or period for which gas supply is discontinued.
3.	GHG emissions	Risk & Opportunity	The combustion of natural gas emits fewer greenhouse gases (GHGs) compared to coal and liquid fuels and also releases significantly fewer pollutants per unit of energy delivered. The increasing emissions of CO ₂ and other air pollutants are	Continuous expansion of operations gives the Company an opportunity to increase gas sales and thereby reduce GHG emissions which could be caused by other energy alternatives such as petroleum products. The Company has undertaken systematic study for GHG inventory. Integrated Command and Control Centre enables centralized, real-time monitoring of the network, allowing faster detection and response to third party damages, gas leaks, compressor inefficiencies, and abnormal operating conditions, thereby reducing methane emissions and energy consumption.	Positive implication because of increased geographical coverage & incremental sale of natural gas helps to reduce GHG emissions otherwise caused by petroleum products.

Sr. No.	Material issues identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
			primarily attributed to the rapidly expanding road transportation sector in India. The transition from liquid fuels to natural gas is proving beneficial for India, addressing both global warming concerns and health hazards associated with pollution.	The Company is also conducting regular maintenance of risers, MP and LP pipeline in domestic customer category, Usage of multi-layered composite pipes as a replacement of copper pipes, carrying out leak surveys using FLIR (Forward Looking Infrared) cameras at all CNG stations, CGSs and DRSs etc. Leak survey of steel and PE network using Gas detectors, Lock pressure test of MP and LP network are other actions carried out to minimize the leakage /emissions.	
4.	Human Rights	Risk	Non-adherence of human rights, a Company can be prone to operational delays, lawsuits, reduced employee satisfaction, lost opportunities in expansion or new investments, and reputational harm.	MGL has developed and implemented a formal Human Rights policy apart from a code of conduct, which is applicable to different stakeholders including employees. Periodically the Company has taken positive affirmation from employees about understanding & adherence to the Human Rights Policy. MGL supports the safeguarding and upholding of human rights. The Company conducts its activities in a way that respects human rights and is a business imperative. The Company prohibits any kind of employment of children or minors below the age of 18 at its workplace.	Negative implications on case-to-case basis.
5.	Occupational health and safety including Employment practices	Risk & Opportunity	Employees and contract workers carry out activities such as excavation, pipeline maintenance, and work in traffic-heavy areas, exposing them to occupational hazards; ensuring their health and safety is essential for regulatory compliance, operational continuity, and maintaining workforce well-being and productivity.	MGL is an ISO 45001:2018 certified Company and has a Health, Safety and Environment Policy in place which is available on the Company's website. This confirms the Company's commitment towards health and safety practices. The following are some of the initiatives taken by the Company to ensure complete Health and Safety in the Company's operations: Every activity / process undertaken is initiated / conducted with proper Hazard Identification and Risk Assessment (HIRA) undertaken by concerned process owner.	Poor safety outcomes may result in compensation costs, and regulatory penalties, leading to negative financial implications. A strong safety culture improves productivity, reduces lost workdays, and lowers long-term costs, resulting in positive financial benefits.

Sr. No.	Material issues identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
				- Personal protective equipment is distributed to all authorized individuals and usage of the same is ensured. - Every contract person working for MGL gets trained in the required Safety and Technical Competency (STC) and Employees are suitably trained. - Apart from the mandatory annual health surveillance for all employees, periodic executive health check-ups are also carried out to keep track of the health of the employees. - Health and term life insurances, financial aid are also part of the benefits provided to the employees.	
6.	End-use Safety	Risk	MGL takes adequate safety measures including pressure reduction at appropriate levels as a CGD Company but lack of awareness about product usage, hazards etc. at the end of customers could pose significant risk of accidents.	MGL caters to a large number of domestic customers. While at CGS the Company may receive gas at pressure of around 19 bar, MGL follows a pressure reduction methodology such that at cooking stoves, the gas pressure is just 21 millibar. The Company's invoices, mailers, web site, newsprint advertisements, registration camps and other mediums of communication facilitate awareness creation. MGL conducts regular safety awareness sessions at its CNG stations and in housing societies with PNG connections to promote the safe use of natural gas and enhance customer awareness. A strong after-sales service mechanism is also in place for any eventuality.	Negative implication. This can be due to consequential costs and reputational damage for the Company.
7.	Data Security	Risk	A large amount of personal data is captured for operational reasons, particularly in household customer category which puts customers' data privacy at significant risk. Ensuring data privacy of customers is necessary for the Company and is also covered under the data protection laws.	MGL has in place a Data Privacy Framework consisting of Policies, Procedures and Notices based on DPDP Act 2023. Also, the Company has a web-enabled registration process for its potential customers. In case, customer prefers to provide data in hard form, post scanning, the collected data is stored in the ERP system where the Company follows a strict access control guideline with due care on segregation of duty.	Negative Implication. Leakage of personal data can lead to negative implications including penalties, fines, and reputational damages.

Sr. No.	Material issues identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
				Security tools like Data Loss Prevention (DLP), Mobile Device Management (MDM) and Security Operations Center (SoC) are in the process of implementation to prevent leakage of customer's personal data and to prevent security incidents. Vendor Risk Assessments and Data Protection Impact Assessments are also being carried out to identify and mitigate the risk of leakage of a customer's personal data through third party. Masking of customer mobile numbers and email IDs is being implemented to protect customer's personal data. Privacy Management Tool for being compliant with DPDP Act 2023 is being evaluated.	
8.	Enterprise Risk Management	Risk & Opportunity	Risk Management is important in any business for various stakeholders but assumes much higher significance in CGD industry due to risk of accidents, volatility in gas prices and need for uninterrupted gas supply.	MGL has an enterprise risk management policy in place which details the Risk Management principles and framework along with the associated procedures for MGL's business environment and act as guidance for critical decision-making processes such as strategic, operational, financial, legal etc. The Policy framework includes objective of identification of elements of risks which includes operational risks as well as business risks and assessment of management's actions to mitigate the exposures periodically. Further, Risk Management tool is in place to aggregate risk data for identification of the elements of risks.	Negative implication. This can be due to consequential costs and reputational damage for the Company.
9.	Climate Adaptation and Mitigation	Risk & Opportunity	Climate-related events including flooding, heavy rainfall, and heatwaves can impact our assets and service continuity, while the distribution of natural gas contributes to emissions reduction, making climate resilience and mitigation central to operational planning and environmental responsibility.	MGL incorporates climate resilience into operational planning through asset protection measures, business continuity plan, and monitoring of climate-related risks. The Company also promotes the use of natural gas as a lower-carbon alternative and undertakes initiatives to improve energy efficiency.	Physical climate risks may increase maintenance and repair costs, resulting in negative financial implications. Climate-aligned operations and positioning as a transition fuel provider can support long-term growth and access to sustainable finance, creating positive financial impact.

Sr. No.	Material issues identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
10.	Energy Transition & Business Model Resilience	Risk & Opportunity	Shifts in the energy landscape from electrification, renewable adoption, and technological changes may influence long-term natural gas demand, requiring business adaptability to maintain relevance within India's transition toward cleaner energy systems.	MGL monitors development and energy transition trends, evaluates diversification opportunities, and focuses on operational efficiency and customer value enhancement to remain competitive within the evolving energy ecosystem.	Delayed adaptation may result in demand risk and under-utilized assets, creating negative financial implications. Proactive strategic positioning and diversification support long-term revenue sustainability and value creation.
11.	Corporate Governance	Risk & Opportunity	As a regulated and publicly listed utility, strong governance is essential to ensure ethical conduct, regulatory compliance, transparent reporting, and effective decision-making, all of which influence stakeholder confidence and organizational accountability.	MGL maintains a robust governance framework comprising an independent Board, specialized committees, codes of conduct, whistle-blower mechanisms, internal controls, and regular audits to ensure ethical and compliant operations.	Governance failures may attract regulatory action and investor concerns, resulting in negative financial impact. Strong governance enhances investor confidence and supports sustainable financial performance.
12.	Digitalization & Cybersecurity of Gas Operations	Risk & Opportunity	Greater reliance on digital systems such as SCADA, automation, and smart meters enhance operational efficiency but increases exposure to cyber risks that could disrupt safety, operations, or service reliability, underscoring the importance of secure digital infrastructure.	MGL has implemented cybersecurity controls, network segregation, periodic vulnerability assessments, and incident response mechanisms to secure digital infrastructure. Upgradation of OT security in SCADA environment is being evaluated.	Digitalization improves efficiency and decision-making, leading to positive financial outcomes, while unmanaged cyber risks could result in service disruption and financial loss.

Section B: Management and process disclosures

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

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

S. No.	Principle Description	Reference of Mahanagar Gas Limited Policies /Procedure/ Standard
1.	Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.	• Code of Conduct • Whistle Blower Policy & Vigilance Mechanism • Policy for dealing with Related Party Transactions • Dividend Policy • Policy for Determining Material Information • Policy for preservation of documents • Code of Fair Disclosure – Insider Trading • Policy for determining Material Subsidiary
2.	Businesses should provide goods and services in a manner that is sustainable and safe	• Grievance Redressal Policy • Stakeholder Engagement Policy • Policy on Sustainable Supply chain and Responsible sourcing
3.	Businesses should respect and promote the well-being of all employees, including those in their value chains	• Code of Conduct Policy • Vigil Mechanism & Whistle Blower Policy • Nomination and Remuneration Policy • Policy Framework on Business Responsibility • Grievance Redressal Policy • Equal Opportunity Policy • Freedom of Association Policy
4.	Businesses should respect the interests of and be responsive to all its stakeholders.	• Code of Conduct Policy • Stakeholder Engagement Policy • Corporate Social Responsibility Policy • Code of Practice and Procedures for Fair Disclosure of Unpublished Price Sensitive Information
5.	Businesses should respect and promote human rights.	• Code of Conduct Policy • Human Rights Policy • Whistle Blower Policy & Vigilance Mechanism • Grievance Redressal Policy • Prevention of Sexual Harassment Policy • Equal Opportunity Policy
6.	Businesses should respect and make efforts to protect and restore the environment	• ESG Policy • Water Stewardship Policy • HSE Policy • Waste Management Policy • Product Stewardship Policy
7.	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent	• Policy for dealing with Related Party Transactions • Policy for Determining Material Information • Policy for determining Material Subsidiary

S. No.	Principle Description	Reference of Mahanagar Gas Limited Policies /Procedure/ Standard
8.	Businesses should promote inclusive growth and equitable development	Corporate Social Responsibility Policy
9.	Businesses should engage with and provide value to their consumers in a responsible manner	- Cybersecurity Policy and IT Policy - Risk Management Policy - Customer Support Policy

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Yes. All mandatory policies under the Indian Laws and Regulations have been adopted by the Board. Other operational Internal Polices are approved by the management.								
c. Web Link of the Policies, if available	- Board Diversity Policy: https://www.mahanagargas.com:3000/_57_MGL-Board_Diversity_Policy_252c2d1c26.pdf - Whistle Blower Policy & Vigilance Mechanism: https://www.mahanagargas.com:3000/_whistle-blower-and-vigil-mechanism_80f19ef31b.pdf - Policy for dealing with Related Party Transactions: https://www.mahanagargas.com:3000/_MGL_Policy_on_Related_Party_Transactions_7e65246e63.pdf - Policy for Determining Material Information: https://www.mahanagargas.com:3000/Policy%20on%20determining%20Material%20Subsidiary_MGL_06.05.2025.pdf - Policy for Policy on Determination of Materiality: www.mahanagargas.com:3000/MGL-Policy_on_determination_of_materiality_new.pdf - Policy for determining Material Subsidiary: https://www.mahanagargas.com:3000/Policy%20on%20determining%20Material%20Subsidiary_MGL_06.05.2025.pdf - Dividend Policy https://www.mahanagargas.com:3000/_DividendDistributionPolicy_f4049de0be.pdf - Code of Fair Disclosure – Insider Trading https://www.mahanagargas.com:3000/_code-of-practice-and-procedures_3ad7da4e76.pdf - Nomination and Remuneration Policy: https://www.mahanagargas.com:3000/_MGL-Nomination_and_Remuneration_Policy_329e2e5b7e.pdf - Product Stewardship Policy: https://www.mahanagargas.com:3000/Product%20Stewardship%20Policy.pdf - ESG Policy: https://www.mahanagargas.com:3000/ESG%20Policy.pdf - Policy on Sustainable Supply chain and Responsible sourcing: https://www.mahanagargas.com/assets/images/pdf/Sustainable%20Supply%20chain%20and%20Responsible%20Sourcing%20Policy.pdf								

- Grievance Redressal Policy for Stakeholders: <https://www.mahanagargas.com:3000/Grievance%20Redressal%20Policy.pdf>
- Grievance Redressal Policy: Available on the Company's Intranet
- Equal Opportunity Policy: <https://www.mahanagargas.com:3000/Equal%20Opportunity%20Policy.pdf>
- Freedom of association and collective Bargaining Policy: <https://www.mahanagargas.com:3000/Freedom%20of%20Association%20&%20Collective%20Bargaining%20Policy.pdf>
- Stakeholders Engagement Policy: <https://www.mahanagargas.com:3000/Stakeholder%20Engagement%20Policy.pdf>
- Human Right Policy: <https://www.mahanagargas.com:3000/Human%20Rights%20Policy.pdf>
- POSH Policy: Available on the Company's Intranet
- HSE Policy: <https://www.mahanagargas.com/MGL-corporate/safety-health-and-environment/policies/hse-policy>
- Corporate Social Responsibility Policy: https://www.mahanagargas.com:3000/_MGL-CSR_Policy_952a5a4889.pdf
- Customer support: <https://www.mahanagargas.com/residential-png/domestic-connection-request/domestic-png-registration/png-overview>
- PNG related important Policies & Procedure: <https://www.mahanagargas.com/residential-png/policies-and-procedures/important-policy>
- Framework on Cyber Security and Data Protection: <https://www.mahanagargas.com:3000/Cyber%20Security%20Framework%20v2.pdf>
- IT Policy: Available on the Company's Intranet
- Waste Management Policy: <https://www.mahanagargas.com:3000/Waste%20Management%20Policy.pdf>
- Code of Conduct: <https://www.mahanagargas.com:3000/Code%20of%20Conduct.pdf>
- Tax Policy: <https://www.mahanagargas.com:3000/Tax%20Policy.pdf>
- Biodiversity Policy: <https://www.mahanagargas.com:3000/Biodiversity.pdf>
- Code of Practice and Procedures for Fair Disclosure of Unpublished Price Sensitive Information <https://www.mahanagargas.com/assets/images/pdf/Code%20of%20Conduct%20Policy%20for%20Business%20Partners.pdf>

2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes. The suppliers are required to comply with all the Company's policies, including ESG as stated in the Code of Conduct Policy for business partners and suppliers' code of conduct.
4. Name of the national and international codes/certifications/ labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) mapped to each principle.	(a) Provision of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (b) ISO 9001:2015 – Quality Management System (c) ISO 14001:2015 – Environment Management System (d) ISO 45001:2018 – Occupational Health & Safety Management System (e) PNGRB Emergency Response & Disaster Management Plan ('ERDMP') (f) ISO 27001:2022 – Information Security Management System

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	- Obtain Green Certifications for 50% office buildings and facilities, such as IGBC, by FY 2026-27. - Obtain Green Certification for CGS Vile Bhagad by FY 2025-26. 1000 TPD CBG plant to be installed at Mumbai, by FY 2026-27. - To increase the efficiency of Motor driven compressors, the upgradation of motors with IE3 is planned at 5 CNG RO by FY 2025-26. - Power generation through pressure reduction skid at CGS, Taloja by FY 2025-26. - Conduct ESG awareness session for remaining 350 employees, by FY 2025-26. - Installation of Solar Canopy at Vile Bhagad & Usarghar CNG RO by FY 2025-26.								
6. Performance of the entity against specific commitments, goals, and targets along with reasons in case the same are not met.	- Obtain green certifications for 50% of office buildings and facilities - Phase I has been successfully completed. Under Phase II, physical site visits for Nahur and Seawoods offices were conducted by Indian Green Building Council on 25th February 2026. - CGS Vile Bhagad has been awarded with IGBC Platinum rating. - Concession Agreement (CA) between Mahanagar Gas Limited (MGL) and Brihanmumbai Municipal Corporation (BMC) on 01.06.2026 for the setting up of a 350 TPD Compressed Biogas (CBG) Plant at Mankhurd. - To enhance the efficiency of motor-driven compressors, upgradation to IE3 efficiency motors has been completed at five CNG retail outlets for FY 2025-26. - Power generation through pressure reduction skid at CGS, Taloja, the project has been taken up as R&D Project. - ESG awareness sessions were conducted for the remaining employees, with a total of 387 employees covered during FY 2025–26 - Installation of Solar Panel on admin & sales building at Vile Bhagad RO completed, w.r.t Usarghar, the initial PESO approval received on 8th May'26 so the installation is expected by Dec'26.								

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)

At Mahanagar Gas Limited (MGL), we are committed to addressing two of the most pressing challenges of the decade — meeting India's growing energy demands and reducing carbon emissions. As a leading player in the city gas distribution (CGD) sector, MGL is dedicated to delivering innovative, low-carbon, and sustainable energy solutions across its Geographical Areas (GAs) in India.

With a strong focus on environmental responsibility, MGL acknowledges its vital role in combating Climate Change. Natural gas remains at the core of our sustainability efforts, as we continue to promote eco-friendly energy practices. At the same time, we place great emphasis on Environmental, Social, and Governance (ESG) principles, ensuring that these pillars are deeply embedded across our business. Our efforts are directed toward tackling key issues such as carbon emissions, environmental conservation, climate resilience, and the protection of human rights.

MGL's governance structure is anchored by a robust framework, comprising empowered statutory and non-statutory committees with clearly defined responsibilities. These committees, many of which report directly to the Board, uphold our commitment to transparency, ethical conduct, and compliance with all applicable laws and regulations.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
As one of the fastest-growing economies, India has committed to achieving Net Zero emissions by 2070. Currently, Natural Gas comprises approximately 6.3% of the country's energy mix, with a target to increase this share to 15% by 2030. In alignment with this national goal, MGL is scaling up its operations to further promote the adoption of natural gas — a cleaner, greener, and more efficient fuel alternative. Its usage significantly reduces the carbon footprint, making it a much cleaner and efficient fuel option. MGL has been supplying PNG & CNG at rates lesser than competing fuels like LPG, Petrol & Diesel thereby reducing the barriers and creating better access to the customers (Households, Industries, Commercial establishments & Vehicle owners) and promoting affordability. MGL's diversification and clean-energy initiatives have also gained significant momentum. In line with its strategy of building a future-ready and sustainable energy portfolio, MGL signed a Shareholders' Agreement with FPEL Reliant Energy Private Limited and FPEL Saur Vidyut Private Limited on 8th March 2026 to acquire a 26% stake in FPEL Reliant Energy, thereby strengthening its presence in the renewable energy sector. Further advancing the clean-energy agenda, MGL, GAIL and Reliance Industries Limited entered into a tripartite agreement on 8th August 2025 under India's CBG–CGD synchronization scheme to promote the development and utilization of Compressed Biogas (CBG), supporting the nation's transition towards greener fuels and circular economy practices. MGL has formed a Joint Venture company with Baidyanath LNG Private Limited, Mahanagar LNG Private Limited (MLPL) in December 2023 to set up LNG Stations across pan India. The main objective of this company is to spearhead the shift of the heavy trucking and the logistics sector to LNG as a fuel. In MLPL, we have commissioned two LNG Stations viz. Chhatrapati Sambhajnagar in Maharashtra & Seoni in Madhya Pradesh, with plan to commission additional 02 number of stations i.e., in Amravati & Bhiwandi in Maharashtra by Oct-26. Simultaneously, MLPL is also working with various OEM's, LNG retrofitters & Fleet owners to expand the LNG ecosystem thereby decarbonising the heavy logistics in India. As part of MGL's continued commitment to integrating Environmental, Social, and Governance (ESG) principles across its operations, a focused training program on ESG was conducted for more than 566 employees. This initiative aimed to enhance awareness, build internal capabilities, and foster a culture of sustainability and responsible governance within the organization. The training covered ESG principles, including climate action, resource efficiency, ethical business practices, stakeholder engagement, and regulatory compliance. By empowering employees with the knowledge and tools to incorporate ESG considerations into their daily roles, MGL is strengthening its foundation for long-term sustainable growth and aligning its workforce with global best practices. Digital transformation remained a major focus area during the year. The successful Go-Live of Project Prism on the Salesforce platform marked an important step in MGL's customer-centric digital journey, enhancing service delivery and customer engagement capabilities. Paperless digital CNG joint ticketing was rolled out across all OMC retail outlets in addition to COCO and DODO outlets, improving operational efficiency and customer convenience. Further, paperless billing was implemented from 1st April 2025, achieving close to 95% success and contributing significantly to MGL's Go Green initiatives by reducing paper consumption and promoting environmentally responsible business practices. MGL installed sewage treatment plant (STP) at City Gate Stations (CGS) at Mahape, Talaja, Savroli and Ambernath. These STP's collect, treat, and waste water, providing a service essential to environment by reusing the treated water for gardening and domestic flushing recycle purposes, thereby eliminating the possibility of sewage leaching into subsoil and contaminating ecosystems. Also, MGL implemented Rainwater Harvesting system at CGS Mahape, Talaja, Savroli and Ambernath for collecting the rainwater, rather than allowing it to run off, and utilizing it for replenishment of ground water. Additionally, the CGS & CNG Ro, Vilebhagad has achieved the prestigious IGBC Platinum Rating, reinforcing our commitment to sustainable and green infrastructure development. MGL's CSR initiatives continued to make a meaningful social impact. The CSR team successfully completed the signing of 19 CSR project agreements for FY 2026–27 before 31st March 2026, enabling timely implementation of various community development initiatives. MGL was also honored for its contribution to the Armed Forces Flag Day Fund, reflecting the Company's commitment to social responsibility, nation-building and support for causes of national importance.									

Through these focused efforts, MGL continues to create a lasting, positive impact in the communities it serves, reflecting its dedication to inclusive growth and sustainability.

MGL has established an ESG policy to ensure good governance and promote sustainability. This policy outlines our commitment to environmental stewardship, social responsibility, and transparent governance practices, guiding our operations and decision-making to create long-term value for stakeholders and supporting a sustainable future.

As we move forward, MGL remains committed to strengthening its core CGD business while expanding into emerging areas such as LNG, CBG, renewable energy, EV ecosystem and digital-led customer solutions. Building a future-ready, sustainable and diversified energy enterprise will require continued teamwork, agility and execution excellence. Through its strategic initiatives, strong governance practices, customer-centric approach and commitment to sustainability, MGL is well positioned to create long-term value for all stakeholders while contributing meaningfully to India's energy transition and decarbonization goals.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy/policies	Name: Mr. Ajay Sinha Designation: Deputy Managing Director DIN: 08585727
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, Deputy Managing Director is responsible for decision making on sustainability related issues and he is also a Chairman of the ESG committee, who is handling various aspects of ESG across all MGL locations.

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/Any other Committee									Indicate whether review was undertaken by Director / Committee of the Board/Any other Committee								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	Yes, the ESG Committee reviews the performance against above policies and takes follow up action on a periodic basis.									On an annual basis and as and when need arises for the review related to performance against above policies during their review meetings.								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company complies with all the applicable statutory requirements.									Annually								
										P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
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.										Yes, an Independent Reasonable Assurance has been carried out by M/s SGS India Pvt. Ltd.								

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

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

Section C: Principle wise performance disclosure

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



Principle 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors (BoD)	7	Business, Strategy, Risks, update on BRSR and applicable regulatory provisions.	100%
Key Managerial Personnel (KMP)	5	Presentation and Brainstorming Session on Oil, Gas and LNG Trade, Leading Safety Excellence Program, 7 th Edition Audit & Risk Summit and Awards 2025, Global Advanced Management Program (GAMP Conference), India Energy Week (IEW) 2026, ICAI, Fun with Salads, India Energy Week (IEW) 2026	100%
Employees other than BoD and KMPs	Principle 1 – 13 Principle 2 – 23 Principle 3 – 20 Principle 4 – 3 Principle 6 – 13 Principle 9 – 16	Principle 1 – ESG and BRSR workshop, DPDP Rule, Sustainability submit etc. Principle 2 – Compressor Maintenance training, Essentials of Corrosion and Its Prevention, Mass Flow Meter (MFM) training, Latest Developments in CNG & CBG for CGD companies, etc. Principle 3 – Fire Safety & Disaster Management in Oil & Gas Sector, HIRA Training, Capacity Building on Emergency Response and Disaster Management Plan, Safety in Natural Gas Transmission and City Gas Distribution, POSH Act & Supreme Court’s New Mandates, etc.	97%

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Workers		Principle 4 – Global Advanced Management Program, Presentation and Brainstorming Session on Oil, Gas and LNG Trade, etc.	
		Principle 6 – GHG Summit 2025, India Energy Transition Forum by Wartsila Energy, Renewable Energy Expo 2025, Workshop on Gas Detection, etc.	
		Principle 9 – Customer Centric Mindset & Service Excellence, Corporate Communication Excellence Program, Elevate program for Promoted employees, Brand & Business Storytelling Masterclass, etc.	
	Principle 1 – 1	Principle 1 – ESG and BRSR workshop	100%
	Principle 2 – 1	Principle 2 – Managing of LNG Dispensing Stations, Mass Flow Meter ELECSAFE 2025 - Electrical Safety Conference (MFM) training	
	Principle 3 – 1	Principle 3 – Electrical Safety Conference	
	Principle 6 – 2	Principle 6 – Gas Flow Measurement Systems, Transform HSE Conference 2025	
	Principle 9 – 2	Principle 9 – Elevate program for Promoted employees, Growth Mindset	

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

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

*Note: The case that was reported in last FY 2024-25 BRSR (Joint Commissioner CGST & Central Excise Mumbai East Commissionerate), the status is same as it was, an appeal has been made and MGL is pursuing.

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

Case details	Name of the regulatory/ enforcement agencies/ judicial institution

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

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

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

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

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

The Company has Board approved Whistle Blower Policy and Vigilance Mechanism which is applicable to all Employees and Directors of MGL which is available on the website of the Company at https://www.mahanagargas.com:3000/_whistle-blower-and-vigilmechanism_80f19ef31b.pdf. The policy provides a channel to report genuine concerns about unethical behavior or frauds and safeguards a whistle blower from any victimization.

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

Case details	FY 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:

Category	FY2025-26		FY2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

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

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

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

Particulars	FY 2025-26	FY 2024-25
Number of days of accounts payables	21.74	22.19

9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2025-26	FY 2024-25
*Concentration of Purchases	a. Purchases from trading houses as % of total purchases	--	--
	b. Number of trading houses where purchases are made from	--	--
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	--	--
**Concentration of Sales	a. Sales to dealers / distributors as % of total sales	--	--
	b. Number of dealers / distributors to whom sales are made	--	--
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors.	--	--
Share of Related Party Transactions in	a. Purchases (Purchases with related parties / Total Purchases)	63.48%	66.46%
	b. Sales (Sales to related parties / Total Sales)	NA	NA
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	99%	98%
	d. Investments (Investments in related parties / Total Investments made)	11%	9%

*No purchase is done via trading house

**No distribution/sale of Natural Gas is done via dealers.

Leadership Indicators

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

Total number of awareness programmes held	Topics/ principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the Awareness programmes
ESG Awareness Session was conducted aimed at enhancing understanding of Environmental, Social, and Governance (ESG) principles among participants	Training conducted covered the following key topics: ● Introduction to ESG & Sustainability ● Sustainability Landscape & Regulatory Frameworks ● Evolution of Sustainability Practices ● ESG Risk Management ● ESG Pillars (Environmental, Social, Governance) ● Stakeholder Engagement Strategies ● BRSR & ESG Reporting Frameworks ● Climate Change & Carbon Management ● Water & Environmental Management ● Zero Waste to Landfill (ZWTL) ● Operational Scenarios & Case Discussions ● Occupational Health & Safety (OHS) ● Corporate Governance ● Human Rights & Social Compliance ● Sustainable & Transition Finance ● Sustainable Procurement & Supply Chain Management ● Life Cycle Assessment (LCA) & Environmental Product Declarations (EPD)	Approximately 18% of contractors, primarily those engaged in PE/GI/LMC works, are covered under this program

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

The Company has established robust processes to identify, avoid, and effectively manage any potential conflicts of interest involving members of the Board. In instances where a Director has a direct or indirect interest in any agenda item or matter placed before the Board, such Director refrains from participating in the discussion and abstains from voting on the concerned item.

Further, all Directors provide disclosures of their interests in any company, body corporate, firm, or association of individuals by submitting a written notice in accordance with the provisions of the Companies Act, 2013. These disclosures are placed before the Board for its information and record.

Additionally, the Company has in place a comprehensive Related Party Transactions Policy, which lays down the framework and specific provisions governing transactions with related parties. The said policy is available on the Company's website at:

https://www.mahanagargas.com:3000/_MGL_Policy_on_Related_Party_Transactions_7e65246e63.pdf



Principle 2: Businesses should provide goods and services in a manner that is Sustainable and Safe

Essential Indicators

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

Particulars	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	3.17%	19%	- Usage of multi-layered composite pipes as a replacement of copper pipes
Capex	3.26%	0.12%	- Replacement of higher sizes of diaphragm gas meters with RPD meters (which has better accuracy) - Additional, safety device incorporated in service regulator modules, which will function in the event of failure of the service regulator

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

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

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

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

We also encourage our suppliers to be compliant with social and environmental standards such as ESG framework, ISO 14001, and ISO 45001. At present the Sustainable Supply Chain and Responsible Sourcing policy is part of every "REQUEST FOR QUOTATION" being sent to all the business partners hence it can be considered as 100%.

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.

The Company has defined processes for managing the waste generated at each of its sites as per Pollution Control Board norms. At MGL, all our waste is disposed of in an environmentally sound manner through authorized vendors for recycling as required by regulation.

- Plastic waste is sold to authorized recyclers/ scrap traders through authorized government scrap sale agency, MSTC Limited.
- E-waste generated has been disposed either to an authorized vendor under buyback or to an authorized e-waste collection services.
- Hazardous waste such as used oil, empty oil drums has been sold to authorized recyclers/ scrap traders through authorized government scrap sale agency, MSTC Limited.
- Similarly, non-hazardous waste is also collected and disposed of through authorized MPCB recycler, Mumbai waste Management.

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

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

Leadership Indicators

1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)?

MGL is a City Gas Distribution Company and is more of a service-based Company, detailed study of LCA is not applicable.

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

Not Applicable

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

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

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

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

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

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



Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains.

Essential Indicators

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

Category	Total(A)	% of employees covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/ A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/ A)	Number (F)	% (F/ A)
Permanent Employees											
Male	548	548	100	548	100	0	0	548	100	0	0
Female	74	74	100	74	100	74	100	0	0	0	0
Total	622	622	100	622	100	74	11.9	548	88	0	0
Other than Permanent Employees											
Male	1	1	100	1	100	0	0	1	100	0	0
Female	1	1	100	1	100	1	100	0	0	0	0
Total	2	2	100	2	100	1	50	1	50	0	0

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

Category	Total(A)	% of workers covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/ A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/ A)	Number (F)	% (F/ A)
Permanent Workers											
Male	104	104	100	104	100	0	0	104	100	0	0
Female	03	03	100	03	100	3	100	0	0	0	0
Total	107	107	100%	107	100	3	2.8	104	97.2	0	0
Other than Permanent Workers											
Male	2243	2243	100	2243	100	0	0	0	0	0	0
Female	96	96	100	96	100	96	100	2243	100	0	0
Total	2339	2339	100	2339	100	96	4	2243	96	0	0

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

	FY 2025-26	FY 2024-25
Cost incurred on well- being measures as a % of total revenue of the Company	0.06%	0.07%

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	NA	NA	NA	-	-	-
Others –	100%	100%	NA	100%	100%	
1. Annual Health Checkup						
2. Mediclaim						

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

Yes, the Company offices and factories are accessible to differently abled employees using wheelchairs. The Company has installed ramps at entry locations and lobbies to facilitate wheelchairs at MGL premises/ offices as per the requirements of the Rights of Persons with Disabilities Act, 2016.

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

Yes, the Company has formulated and implemented an Equal Opportunity Policy as per the Rights of Persons with Disabilities Act, 2016. The policy is available on MGL's website at <https://www.mahanagargas.com:3000/Equal%20Opportunity%20Policy.pdf>

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

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

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

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

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

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

Category	FY 2025-26			FY 2024-25		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/ workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D /C)
Total Permanent Employees	622	0	-	492	0	-
- Male	548	0	-	432	0	-
- Female	74	0	-	60	0	-
Total Permanent - Workers	107	83	77.5%	87	87	100%
- Male	104	80	77%	84	84	100%
- Female	03	03	100%	03	03	100%

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total(A)	On Health and Safety Measures		On Skill Upgradation		Total(D)	On Health and Safety Measures		On Skill Upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
	Employees									
Male	549	522	95%	435	79%	434	427	98%	369	85%
Female	75	75	100%	66	88%	61	60	98%	58	95%
Total	624	597	95.6%	501	80%	495	487	98%	427	86%
	Workers									
Male	104	103	99%	80	77%	84	79	94%	83	99%
Female	3	3	100%	3	100%	3	3	100%	0	0%
Total	107	106	99%	83	77%	87	82	94%	83	95%

Note: Skill upgradation data excluding GA4,5&6 for FY 2025-26

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	549	549	100	434	434	100
Female	75	75	100	61	61	100
Total	624	624	100	495	495	100
Workers						
Male	104	104	100	84	84	100
Female	3	3	100	3	3	100
Total	107	107	100	87	87	100

10. Health and safety management system:

- a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, what is the coverage of such a system?**

Yes, MGL is an ISO 45001:2015 certified Company, having an Occupational Health and Safety Management System in place. The system covers selected offices, City Gate Station, Sites including employees & contractual staff working at those premises. The Company also has a "Health, Safety & Environment (HSE)" policy available at the website which illustrates their commitment towards occupational health and safety standards

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

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

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

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

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

Yes, the Company has established and maintained online reporting portals for reporting of work-related hazards and near-misses. Also, hard copy cards of forms for reporting hazard, Near miss and Safety Suggestions are kept at CGSs. The Company has implemented online incident tracking module for analysis of risks with respect to People, Environment, Asset and Reputation. Followed by a comprehensive Root Cause Failure Analysis (Investigation), formulation of corrective actions are carried out as per Hierarchy of Controls, along with its tracking and monitoring and subsequent closure. The learnings from these incidents are communicated to all concerned personnel and departments associated with the incident. The status of corrective actions and recommendations are reviewed and monitored during HSE Steering committee Meetings.

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

Yes, the employees and workers of the Company have access to non-occupational medical and healthcare services.

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

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

MGL has a tie-up with an external ambulance service provider (both dedicated and on a need basis), and this service can be availed by employees and workers at site.

The ambulance service, staffed by certified paramedical personnel, also conducts periodic awareness sessions at various sites for MGL employees and workers. These sessions include sharing essential health tips and monitoring basic health parameters

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)	Employee	0	0
	Worker	0	0.083
Total recordable work-related injuries	Employee	0	0
	Worker	0	3
No. of fatalities	Employee	0	0
	Worker	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employee	0	0
	Worker	0	0

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

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

- The Company embeds the guidelines and principles of ISO 9001:2015 Quality Management System, ISO 14001:2015 Environmental Management System and ISO 45001:2018 Occupational Health and Safety Management system in the overall business operations.
- MGL has implemented Safety, Health, Environment and Quality (SHEQ) Management System which is applicable to the Company's employees and contractors to ensure safe and healthy workplace. Employees and workers are provided with safe workplaces at all MGL work locations. MGL Life Saving Rules have been defined, and employees and workers are made aware about the same. These rules are displayed at various work locations. These workplaces are audited periodically, and actions/recommendations are implemented.
- MGL Senior Management demonstrates leadership by conducting safety tours with site team through 'Senior Management Tour' (SMT) process.
- Employees and stakeholders are encouraged for reporting any potential hazards, near-misses, safety suggestions, and incidents through Online Reporting portals.
- Contractor Safety Management is in place right from contractor pre-bid meet, mobilization, monthly evaluation. Monthly zonal safety meetings are conducted with the contractors to discuss and share HSE related observations, learnings from MGL and other entities, and areas for improvement. Contractor Safety Forums with the front-line workers are being conducted to sensitize them with respect to HSE issues related to their work.
- It is mandatory to carry out site specific Hazard Identification and Risk Assessment for all the activities in MGL. The control measures are implemented based on this exercise and the same are explained to the personnel involved in the activity during Toolbox Talk prior to commencing the site activity. Other hazards and control measures identified by the site personnel are also discussed during Toolbox Talk. For high hazard activities like Work at Heights etc. Permit to Work system is applicable and these activities are started only upon verification of fulfilment of site safety requirements. MGL has identified 13 such activities where Permit to Work system is applicable.

- HSE Reward scheme has been in place at MGL which recognizes significant contribution of ground level personnel including site work force, CTV & EMV driver, helper, patrol man, TPEs, FTCs in improving Safety, environment. Workmen irrespective of their designation can be recognized through this scheme. This scheme rewards personnel on a monthly and quarterly basis.
- The Company continues to promote a strong safety culture through various initiatives. One such initiative is the continuation of the “Agni Suraksha Padak.” This award is dedicated to recognizing and honouring brave employees and Business Partners who have actively participated in firefighting during critical situations and have demonstrated exceptional dedication, courage, and commitment to their duties.
- Apart from this, all workmen are encouraged to report Hazards, Near Miss and give safety suggestion through online portals. These portals are accessible through smartphones through internet explorer. MGL also recognizes Business Partners for their performance annually. The performance of Business Partners is measured and monitored through well-established system of Contractors Performance Evaluation based on leading and lagging indicators. During routine payment processing of Invoices submitted by Business Partners, their Safety Performance during applicable billing cycle is considered and penalties are imposed in case persuasion by means of counselling and communication does not work effectively.
- HSE trainings, including hand- on firefighting, have been imparted to employees and contractors. MGL has taken initiative to impart Fire Prevention training at TS Chanakya. In this training employees are given hands on experience on firefighting for two days at TS Chanakya (Indian Marine time Institute). In this training the theoretical along with practical knowledge was imparted to the participants. The participants were asked to wear coveralls and perform the firefighting.
- MGL has also provided First Aid training to its employees as well as frontline staff through an external agency approved by statutory agency. The training covered key life-saving techniques such as Cardio-Pulmonary Resuscitation (CPR), first aid for burns and electrical shock injuries, recovery position, and various bandaging techniques.
- Additionally, Disaster Management Training for MGL employees has been arranged at the City Institute of Disaster Management, Parel, and covers various aspects of emergency preparedness, response, evacuation procedures, risk assessment, and coordination during disaster situations.
- Safety and Technical Competency (STC) training to all contractor employees is being provided before start of the job. Transport Safety Management System has been implemented focused on drivers’ and helpers’ behavior during transportation of CNG Transport Vehicles (CTVs).
- MGL has implemented application-based solutions for many of the HSE related monitoring and evaluation tools. Android based applications have been developed to ensure site compliance through real time site photos. MGL Lifesaving Rules is a set of rules which are mandatory for work execution and checklists are developed based on MGL Lifesaving Rules. These checklists are converted into android based applications and this app records site audits and generates report in the form of percentage safety compliance at the site. This app which is used by HSE team for site safety monitoring also has facility to take photographs of non-compliances for record. Additionally, virtual audits are conducted by HSE team using facility of video calls.
- City Gate Stations are equipped with fire hydrant and firefighting systems maintained in auto mode, in compliance with regulatory/authorities. Regular inspections, testing, and AMC are conducted through approved agencies.

13. 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	Remarks
Working Conditions	0	0	--	0*	0	--
Health & Safety	0	0	--	0	0	--

(*) – Service request w.r.t routine maintenance work were mostly reported as complaints in FY 2024-25.

14. Assessments for the year:

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

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

All major incidents at MGL are investigated through an internal cross-functional committee comprising of a Senior experienced members of that particular domain along with experienced HSE professional. The investigation report is established and also submitted to regulatory body, PNGRB along with compliance actions. Corrective actions as identified in these investigation reports are implemented to prevent re-occurrence of such incidents.

Leadership Indicators

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

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

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

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

The Company have multiple mechanism and systems, which ensure the statutory dues of our value chain partners deducted and deposited, when it comes to direct contracts engaging manpower services and job contracts. The Company get statements of PF, ESIC, PT deducted as applicable with respect to employees deployed by them for our services on regular basis. The Company have well defined processes and procedures which include all possible measures which have been complied by the entity such as contract clause, bill approval etc.

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

Category	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employee	0	0	0	0
Worker	0	0	0	0

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

Yes, as per business requirement, some highly qualified employees are retained as consultants or advisors post-retirement.

5. Details on assessment of value chain partners:

Aspect	% Of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	8.03%
Working Conditions	8.03%

Note: The assessment of value chain partners is during the period 2024-25 to 2025-26.

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.

Based on the value chain assessment conducted by the Third-party agencies appointed by MGL it is observed that there are no significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners who have been assessed by the agency.



IV. Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders.

Essential Indicators

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

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

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

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Government & Regulatory Authorities	No	Website and emails	As per requirement.	Understanding concerns and requirements of Regulatory authorities.

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
NGOs	No	Email, Social media handles, and Community meetings through NGO implementation partners.	As per requirement.	- Understanding the needs analysis and concerns of the community. - CSR Projects monitoring and review, feedback from the beneficiaries & stakeholders.
Academia	No	Website and emails	As per requirement.	Understanding concerns and requirement
Employees	No	Email communication, newsletters (monthly & quarterly), townhall meeting, virtual/online meetings, intranet portal	Continuous	- Employee Retention - Grievance redressal and feedback of employee - Learning opportunities, building a safety culture and inculcating safe work practices among employees, and improving diversity and inclusion
Customers	No	Email, SMS, print advertisement, pamphlets, website, social media, banners, WhatsApp, Metro train, bus shelters, buses, cabs, tempos, hoardings, radio jingle, leaflets, banners, standees	Monthly, quarterly, need based	Awareness of product benefit, safety to customers, public, announcement of new schemes, customer convenience initiatives
Suppliers	No	Suppliers meet, pre-tender or Pre-bid meetings for all tenders	Continuous	- Understanding concerns of suppliers - Dispute/grievance resolution - Supply chain sustainability
Local Community (marginalized women, children & underserved community)	Yes, only in certain geographical areas	Email, Social media handles, and Community meetings through NGO implementation partners.	As per requirement.	- Understanding the needs analysis and concerns of the community. - CSR Projects monitoring and review, Feedback from the beneficiary.
Investors, Analysts and Shareholders	No	E-mails, Newspaper notice, meetings, intimations, Corporate Announcement on Stock Exchanges, Earning Calls	Annually, Half-yearly, Quarterly, Continuous	- Redressal of Shareholders Complaints. - Shareholder returns. - Update on the Financial and Operational Performance and on the Company's overview

Leadership Indicators

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

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

We have ESG Committee chaired by DMD, who is responsible for integrating sustainability principles into the organization's strategy and operations. Its key responsibilities include:

- Developing and overseeing ESG policies and initiatives.
- Ensuring compliance with environmental, governance and social regulations.
- Assessing sustainability risks and opportunities.
- Enhancing stakeholder engagement on ESG matters.
- Monitoring ESG performance and reporting progress to the board.

Additionally, there is a quarterly HSE Steering Committee Meeting Chaired by MD, (along with Head of the functions of all departments), where Health, Safety, Environment details are discussed and HSE performance of the company is reviewed half yearly during the meeting of Board of directors.

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

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

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

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

Yes, inputs are collected from both internal and external stakeholders through a range of engagement mechanisms, including structured consultations undertaken as part of the materiality assessment process. The feedback and insights gathered are evaluated and prioritised to identify the ESG topics most relevant to the business. These findings inform the development and enhancement of the Company's ESG strategy and are integrated into relevant policies, programmes, and operational practices to effectively address.

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

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

- MGL, with Shabri Vitt Va Vikas Mahamandal supporting Livelihood enhancement through the inland fishery and market linkages program for tribal communities, including 174 farmers at the Mahad block of Raigad district.
- MGL is supporting the boarding and lodging of outstation paediatric cancer patients and their parents' undergoing treatment at Tata Memorial Hospital.
- MGL, with the support of a local reputed NGO, has organised life skill training for tribal girls of Karjat, Mahad & Shrivardhan Taluka of Raigad district.



V. Principle 5: Businesses should respect and promote human rights.

Essential Indicators

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	622	474	76%	443	402	91%
Other than permanent	2	2	100%	3	0	0%
Total Employees	624	476	76%	446	402	90%
Workers						
Permanent	107	80	75%	89	75	84%
Other than permanent	2339	0	0	0	0	0
Total Workers	2446	80	3.3%	89	75	84%

Note: The data excluding GA 4,5,6, the training will be undertaken in FY 2026-27

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to		More than		Total (D)	Equal to		More than	
		Minimum Wage		minimum Wage			Minimum Wage		minimum wage	
		No. (B)	%(B/A)	No.(C)	%(C/A)		No.(E)	%(E/D)	No.(F)	%(F/D)
				Employees						
Permanent	622	0	0%	622	100%	492	0	-	492	100%
Male	548	0	0%	548	100%	432	0	-	432	100%
Female	74	0	0%	74	100%	60	0	0%	60	100%
Other than Permanent	2	0	0%	2	100%	3	0	0%	3	100%
Male	01	0	0%	01	100%	02	0	0%	02	100%
Female	01	0	0%	01	100%	01	0	0%	01	100%
				Workers						
Permanent	107	0	0%	107	100%	87	0	0%	87	100%
Male:	104	0	0%	104	100%	84	0	0%	84	100%
Female	03	0	0%	03	100%	3	0	0%	3	100%
Other than Permanent	2339	1312	56%	1027	44%	1837	1045	57%	792	43%
Male	2243	1284	57%	959	43%	1763	1031	58%	732	42%
Female	96	28	29%	68	71%	74	14	19%	60	81%

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

(a. Median remuneration / wages):

Category	Number	Male	Number	Female
		Median remuneration/ salary/ wages of respective category		Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)*	7	NA*	1	NA*
Key Managerial Personnel (KMP)	2	₹ 88.7 Lakhs	0	--
Employees other than BoD and KMP	547	₹ 17.5 Lakhs	75	₹ 21 Lakhs
Workers	104	₹ 11.6 Lakhs	3	₹ 18.6 Lakhs

* *As of March 31, 2026, the Board of the Company comprised 8 Directors (7 male and 1 female). The composition included 1 Non-Executive Non-Independent Director, 2 Executive Directors, 4 Non-Executive Independent Directors (including one Woman Independent Director), and 1 Non-Executive Nominee Director.

Remuneration in the form of salary is paid only to the Managing Director and the Deputy Managing Director. Independent Directors are compensated through sitting fees and commission, in accordance with statutory provisions and within the limits approved by the Members of the Company. Accordingly, calculation of median remuneration is not applicable.

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	10.01%	9.85%

Note: Considered MGL employees and permanent workers

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

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

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

MGL has established a Code of Conduct - https://www.mahanagargas.com:3000/_code-of-conduct-to-regulate-monitor-e16deadf39.pdf detailing its commitment towards human rights that is applicable to all employees, directors, officers and contractual staff. MGL ensures to conduct business in such a way that it respects human rights. The mechanism to redress grievances related to human rights is same as for other grievances as mentioned in Principle 3 - Question 6.

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

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

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

Aspect	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	NIL	NIL	No complaints received	NIL	NIL	No complaints received
Discrimination at workplace	NIL	NIL				
Child Labour	NIL	NIL				

Aspect	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
Forced Labour/ Involuntary Labour	NIL	NIL				
Wages	NIL	NIL				
Other human rights related issues	NIL	NIL				

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

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

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

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

MGL also has a Policy on Prevention of Sexual Harassment of Women at Workplace. The Company has constituted an Internal Complaints Committee (ICC) in compliance with the requirements under the POSH Act to address and handle complaints related to discrimination and harassment cases. Further, policy also provides protection against retaliation. Regardless of outcome of the complainant made in good faith, the employee lodging the complaint and any person providing information or any witness, will be protected from any retaliation. There were no complaints or concerns received or observed during FY 2025-26, pertaining to discrimination and sexual harassment.

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

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

10. Assessments of the year

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

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

No Such, as all these suppliers were found to be compliant with respect to the standard ESG guidelines.

Leadership Indicators

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

MGL has not received any complaint with respect to human rights during FY 2025-26 and grievance handling mechanism is in place, hence there was no such requirement to modify the business processes.

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

100% of new suppliers on-boarded from FY 2025-26 are screened through human rights criteria.

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

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

4. Details on assessment of value chain partners:

% of value chain partners (by value of business done with such partners) that were assessed	
Child labor	The Company's supplier code of conduct ensures that the entire value chain adheres to the code which prevents violations of labour rights, health and safety, and issues like sexual harassment, discrimination, fair pay, child labour, forced labour and more
Forced labor	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – Specify	

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

No significant risks/concerns were identified in the assessment of our suppliers



VI. Principle 6: Businesses should respect and make efforts to protect and restore the environment.

Essential Indicators

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

Parameter	Unit	FY 2025-26	FY 2024-25
From renewable sources (in gigajoules)			
Total electricity consumption (A)	GJ	--	--
Total fuel consumption (B)	GJ	--	--
Energy consumption through other sources (C)	GJ	497.72 GJ	320.47 GJ
Total energy consumption from renewable sources (A+B+C) (GJ)	GJ	497.72 GJ	320.47 GJ
From non - renewable sources (in gigajoules)			
Total electricity consumption (D)	GJ	6,26,854.79 GJ	5,63,794.88 GJ
Total fuel consumption (E)	GJ	1,60,538 GJ	1,83,087.07 GJ
Energy consumption through other sources (F)	GJ	--	--
Total energy consumption from non - renewable sources (D+E+F) (GJ)	GJ	7,87,392.79 GJ	7,46,881.95 GJ
Total energy consumption (A+B+C+D+E+F) (GJ)	GJ	7,87,890.51 GJ	7,47,202.42 GJ

Parameter	Unit	FY 2025-26	FY 2024-25
Energy intensity per rupee of turnover (Total energy consumption in GJ/ turnover in rupees in Crores)	GJ/turnover in crores	86.91 GJ/Rupee Cr	98.44 GJ/Rupee Cr
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total energy consumed / Revenue from operations adjusted for PPP)	GJ/ Revenue from operations adjusted for PPP	4.27 GJ/Rupee Cr adjusted for PPP	4.76 GJ/Rupee Cr adjusted for PPP
Energy intensity in terms of physical output** **excluded PNG sales since most of the energy consumed is for CNG	GJ / CNG sold in tons per year	0.99 GJ/ CNG sold per ton	0.97 GJ/ CNG sold per ton
Energy intensity (optional) – the relevant metric may be selected by the entity		--	--

*PPP considered as 20.34 for FY 2025-26

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, Independent Assurance has been carried out by M/s SGS India Pvt. Ltd.

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

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

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

Parameter	Unit	FY 2025-26	FY 2024-25
Water withdrawal by source (in kiloliters)			
(i) Surface water	KL	--	--
(ii) Groundwater	KL	--	--
(iii) Third party water	KL	52,511 KL	50,446 KL
(iv) Seawater / desalinated water	KL		--
(v) Others	KL		--
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	KL	52,511 KL	50,446 KL
Total volume of water consumption (in kiloliters)	KL	52,511 KL	50,446 KL
Water intensity per Cr. rupee of turnover (Water consumed / turnover)	KL/turnover in Cr.	5.79 KL/ Rupee Cr	6.64 KL/ Rupee Cr
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total water consumption / Revenue from operations adjusted for PPP)	KL/ Revenue from operations adjusted for PPP	0.28 KL/ Rupee Cr adjusted for PPP	0.32 KL/ Rupee Cr adjusted for PPP
Water intensity in terms of physical output	N.A	N.A	N.A
Water intensity (optional)– the relevant metric may be selected by the entity			

*PPP considered as 20.34 for FY 2025-26

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, Independent Assurance has been carried out by M/s SGS India Pvt. Ltd.

4. Provide the following details related to water discharged:

Parameter	Unit	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kiloliters)			
(i) Surface water	KL	--	--
No treatment	KL	--	--
With treatment – please specify the level of treatment	KL	--	--
(ii) Ground water	KL	--	--
No treatment	KL	--	--
With treatment – please specify the level of treatment	KL	--	--
(iii) Sea water	KL	--	--
No treatment	KL	--	--
With treatment – please specify the level of treatment	KL	--	--
(iv) Sent to third parties	KL	--	--
No treatment	KL	--	--
With treatment – please specify the level of treatment	KL	--	--
(v) Others	KL	--	--
No treatment	KL	7,509KL	7,342 KL
With treatment – please specify the level of treatment	KL	403.99 KL Treated water by STP.	227.88 KL Treated water by STP.
Total water discharged (in kiloliters)	KL	7912.99 KL	7,569.88 KL

(*) – The recording system commenced in FY 2024-25.

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, Independent Assurance has been carried out by M/s SGS India Pvt. Ltd.

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

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

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

Parameter	Unit	FY 2025-26	FY 2024-25
NOx	Tons/annum	88.13	69.25
SOx	Tons/annum	0.06	0.02
Particulate matter (PM 10)	Tons/annum	1.09	1.22
Persistent organic pollutants (POP)	Tons/annum	Nil	Nil
Volatile organic compounds (VOC)	Tons/annum	13.14	0.93
Hazardous air pollutants (HAP)	Tons/annum	Nil	Nil
Others – Process Emission (CO)	Tons/annum	57.59	116.55

Note 1: Non-GHG air emissions have been estimated using an emission factor-based approach. The calculation is based on actual natural gas and diesel consumption during the reporting period and applies pollutant-specific emission factors sourced from recognized technical standards and industry accepted methodologies.

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
Scope 1	Metric tons of CO2 equivalent	2,96,446	2,83,681
Scope 2	Metric tons of CO2 equivalent	1,23,282	1,13,855
Total Scope 1 and Scope 2 emission intensity rupee of turnover per (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tcO2 e/Cr (INR)	46.32	52.38
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	tcO2 e/Cr (INR) adjusted for PPP	2.27	2.54
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tcO _{2e} / CNG sold in tons in year	0.53	0.53
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		--	--

Note 1: Greenhouse gas (GHG) emissions have been quantified in accordance with the Greenhouse Gas Protocol. Emission factors have been sourced from the Intergovernmental Panel on Climate Change (IPCC), national grid databases, regulatory authorities, and other internationally recognized references, as applicable. PPP considered as 20.34 for FY 2025-26

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, Independent Assurance has been carried out by M/s SGS India Pvt. Ltd.

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

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

- Integration of HVAC system with solar module at Mahape office is successfully implemented, thereby reducing dependence on conventional energy sources, lowering operating costs, and promoting sustainable and energy-efficient operations.
- Energy saving via high efficiency motor installations

We have replaced **IE2 motors with high-efficiency Flameproof IE3 motors** in compressor systems across 5 CNG stations. This has resulted in:
 - Annual energy cost savings of ~ ₹16.1 lakh**, enhancing overall operational efficiency
 - Improved system performance through reduced electrical losses and enhanced compressor efficiency.
- MGL has signed agreement for procurement of 6.5 MW renewable solar power through the Green Open Access mechanism under Phase-1, ensuring cost-effective energy sourcing to CNG stations while significantly reducing the carbon footprint of its CNG station network. Operations are expected to commence from July 2026. It will enable large-scale replacement of conventional grid electricity with clean solar power.
- The issue of premature failure of packing rings in KPCL compressors, where the average life was observed to be around 5,000 hours against the claimed 12,000 hours, was taken up with the OEM. To address this issue, the OEM implemented a modification in the stuffing box by introducing zero-lube packings. This modification has been carried out in 22 machines and has resulted in a significant improvement in the life of the packing rings, along with a reduction in packing losses in KPCL compressors.

5. Conducted ESG awareness session to build employee & contractors awareness and understanding of Environmental, Social, and Governance (ESG) principles, align day-to-day actions with sustainable and ethical practices, strengthen organizational culture, support compliance and stakeholder expectations, and encourage active employee participation in achieving the company's sustainability goals. 387 employees are covered in FY 2025-26. Total 566 participants.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tons)		
Plastic waste (A)	8.62 MT	18.59 MT
E-waste (B)	1.50 MT	0.56MT
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	1.64 MT	3.45MT
Radioactive waste (F)	Nil	Nil
Other Hazardous waste. Please specify, if any. (G)		
- Used Oil	80.67 MT	56.70 MT
- Empty Oil Drum	9.2 MT	9.09MT
- Wastes or residues containing oil (Cotton Wate)	1.033 MT	0.75 MT
- Wastes or residues containing oil (Filter)	1.299 MT	0.64 MT
- Wastes or residues containing oil (Scrubber)	0	0
Other Non-hazardous waste generated (H)	9.67 MT	4.06 MT
Total (A+B + C + D + E + F + G + H)	113.63 MT	93.84 MT
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.013 MT/Rupee Cr	0.0123 MT/Rupee Cr
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.0006 MT/Rupee Cr adjusted for PPP	0.0006 MT/Rupee Cr adjusted for PPP
Waste intensity in terms of physical output	N.A	N.A.
Waste intensity (optional) – the relevant metric may be selected by the entity		--

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

Category	FY 2025-26	FY 2024-25
(i) Recycled	101.63 MT	88.39 MT
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	101.63 MT	88.39 MT

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

Category of waste	FY 2025-26	FY 2024-25
(i) Incineration	12 MT	5.45 MT
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	12 MT	5.45 MT

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.: Yes, Independent Assurance has been carried out by M/s SGS India Pvt. Ltd.

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.

MGL follows a certified ISO 14001:2015 Environment Management System, ensuring proper waste management. The company has procedures for safe disposal of hazardous waste, e-waste, and other waste types. Hazardous waste is handled, segregated, stored, and transported per regulatory requirements and best practices. Disposal is conducted in an environmentally sound manner through authorized vendors for recycling, as per regulations.

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

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

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

The Company has not carried out any environmental impact assessment in current FY 2025-26 since it was not applicable for projects undertaken in current FY 2025-26.

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

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

Leadership Indicators

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

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

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tons of CO ₂ Equivalent	38,39,755	34,27,432
Total Scope 3 emissions per rupee of turnover	Metric tons of CO ₂ Equivalent/ Rupee Cr	423.82	451.57
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	tcO _{2e} / CNG sold in tons in year	4.83	4.53

Note 1: Greenhouse gas (GHG) emissions have been quantified in accordance with the Greenhouse Gas Protocol. Emission factors have been sourced from the Intergovernmental Panel on Climate Change (IPCC), national grid databases, regulatory authorities, and other internationally recognized references, as 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. All the required statutory and internal inspections/ audits are carried out on a periodic basis.

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

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

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

Following initiatives have been taken to improve the efficiency:-

1. Integration of HVAC system with solar module at Mahape office is successfully implemented, thereby reducing dependence on conventional energy sources, lowering operating costs, and promoting sustainable and energy-efficient operations.

Operational Boundary	Energy Saving (MWh)	Emission Saving (tCO ₂ e)	Water Saving (m ³)
MGL Mahape office	16.53	11.74	49.60

This data (Energy Saving, Emission Saving & Water Saving) has been assessed by Independent Third Party

2. Energy saving via high efficiency motor installations

We have replaced IE2 motors with high-efficiency Flameproof IE3 motors in compressor systems across 5 CNG stations. This has resulted in:

Annual energy cost savings of ~ ₹16.1 lakh, enhancing overall operational efficiency, improved system performance through reduced electrical losses and enhanced compressor efficiency.

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

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

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

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

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?

No significant environmental impacts arising out of our value chain partners.

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

Total 8% of value chain partners were evaluated.

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

a. By the listed entity- Nil

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



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

Essential Indicators

1. a. **Number of affiliations with trade and industry chambers/ associations.**
MGL is affiliated with 5 National Trade and Industry Chambers.
- b. **List the top 10 trade and industry chambers/ associations (determined based on the total members of such a body) the entity is a member of/ affiliated to.**

Sl. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Natural Gas Society	National
2	National Safety Council of India	National
3	Indianfertilizer.Com	National
4	Petro watch information (India) Pvt. Ltd.	National
5	Bloomberg	National

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

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

Leadership Indicators

1. **Details of public policy positions advocated by the entity:**
The Company does not currently advocate for any public policy positions.



PRINCIPLE 8 Businesses should promote inclusive growth and equitable development.

Essential Indicators

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 the project	SIA Notification No.	Date of notification	Whether conducted by an independent external agency (Yes / No)	Results communicated in the public domain (Yes / No)	Relevant Web link
NA	NA	NA	NA	NA	NA

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

S. No.	Name of 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)
1.	-	-	-	-	-	-

The Company does not have any ongoing Rehabilitation and Resettlement (R&R) for FY 2025-26.

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

MGL focuses on need-based projects. MGL has constituted a robust framework for selecting projects. The core part of the project selection framework is a visit by MGL's officials to the proposed project community/ site to enhance understanding of the needs of direct stakeholders. Also, identify the community's participation, acceptance, and sustainability dimensions that are helpful to visualize the project's short-term and long-term impact. MGL has implemented the projects in direct and indirect methods as per the project efficacy on quantitative and qualitative outcomes. Further, MGL has also adopted an in-house monitoring mechanism as per the type of project. This will help to identify that the project implementation is as per the stakeholders' expectations and within the scope of the project.

The sustainability of CSR intervention is important and strongly formed people's institutions ensure that the created impact will be sustained in the long run.

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

Particulars	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers*	71.93%	63%
Directly from within India	99.21%	99.49%

*Above figures are excluding Gas purchase value. In case total input by value is considered inclusive of gas purchase, the figures would be 6.14% & 11.20% for FY 2025-26 and 2024-25 respectively.

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

Particulars	FY 2025-26	FY 2024-25
Rural	0	0
Semi-urban	0	0
Urban	0	0
Metropolitan	100%	100%

Leadership Indicators

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

Not Applicable.

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

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

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

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

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

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

Not Applicable

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

Not Applicable.

6. Details of beneficiaries of CSR Projects:

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

SL. No.	CSR Project	No. of persons benefited from CSR Projects	% Of beneficiaries from vulnerable and marginalized groups
1	MGL Saksham - Adolescent Girls Empowerment – Mahad and Shrivardhan	412	100%
2	MGL Saksham - Adolescent Girls Empowerment - Khopoli, Karjat	893	100%
3	MGL Vikas-Holistic Village Development in Shrivardhan block of Raigad District.	6978	100%
4	MGL Vikas-Holistic Village Development in the Mahad block of Raigad District.	2916	100%
5	MGL Vikas-Holistic Village Development in Handholding Activity, Mahad block of Raigad District.		100%
6	MGL Vikas-Holistic Village Development in Sudhagad block of Raigad District.	3001	100%
7	MGL Hariyali- Building Sustainable Livelihood, Environment conservation, improving grain productivity through honey beekeeping- Pen	90	100%
8	MGL Hariyali- Building Sustainable Livelihood, Environment conservation, improving grain productivity through honey beekeeping	60	100%
9	MGL Vidya-Anganwadi strengthening- Mangaon	240	100%
10	MGL Vidya- Anganwadi strengthening- Roha	172	100%
11	MGL Hunar- General Duty Assistant training course for youth in Mahad	180	100%
12	MGL Hunar- General Duty Assistant training course for youth in Mahad	124	100%
13	MGL Saathi- Digitized archival art objects	6000 art objects* preserved	100%
14	MGL Saathi- Adoption of Himalayan Art Gallery	0	100%
15	MGL Saksham-Providing a home-like environment, stay, education, and rehabilitation programme for orphan children	67	100%
16	MGL Hunar-Skill centre was developed, which offers a wide range of industry-relevant courses, including Nursing Assistance, Electrical, RACW, Self-Employed Tailoring, Beauty Therapy, Plumbing & Gas Piping, Mobile Repairing, and Advanced IT at Mangoan	320	100%
17	MGL Saksham-Supporting Anganwadi, bridge classes for children and tailoring classes for women	180	100%
18	MGL Aarogya-Eliminating clubfoot problems among children	246	100%
19	MGL Aarogya-Cataract surgeries for BPL families	10000	100%
20	MGL Hariyali -Miyawaki Forest Development	56000 Trees*	100%
21	MGL Hunar-Employment Linked Skill Development Programme delivers industry-integrated, demand-driven training across key trades such as Electrician, Plumbing, Four-Wheeler Driving and Fitting.	1600	100%
22	MGL Vidya-Strengthened the operations of an NMMC school No 93	1558	100%
23	MGL Aarogya- Childcare Centres - supporting child cancer patients	2696	100%
24	MGL Aarogya-Swasthya Ahara Program	338410	100%
25	MGL Aarogya- Cervical Cancer Awareness Program	2000	100%
26	MGL Saksham- Mid-day meal distribution	10910	100%

SL. No.	CSR Project	No. of persons benefited from CSR Projects	% Of beneficiaries from vulnerable and marginalized groups
27	MGL Hunar-Employment linked skill development in the trades of Data Entry Operator (DEO), Plumbing, Mobile Repair, Business Facilitator (BCBF) in Latur	120	100%
28	MGL Saksham- Early childhood education & skill training Program	236	100%
29	MGL Saksham- To implement the enumeration/registration of waste pickers under the National Action for Mechanized Sanitation Ecosystem (NAMASTE) scheme	10519	100%
30	MGL Vidya-Integrated, a life skills training and financial literacy resource center in Roha	753	100%
31	MGL Hariyali-Provide solar off-grid photovoltaic (PV) systems and solar street lighting to schools, pre-primary institutions, and roads in the villages.	3871	100%
32	MGL Vikas-Promote livelihoods for Khatkari, a PVTG community, by supporting goat rearing as a sustainable income source	251	100%
33	MGL Hunar-Employment linked skill development in the trades of Assistant Electrician, Warehouse Associate, Plumber General, and IT Customer Care Executive in Ratnagiri	145	100%
34	MGL Vidya-Partial support for the foundational literacy and learning improvement programme	85185	100%
35	MGL Saathi- Flood Relief Kit was distributed in Latur	1000	100%
36	MGL Vidya-Improve the learning level outcome of 30 Public Schools of KDMC.	3669	100%
37	MGL Hunar upgraded the Electrical and Plumbing Trade Labs and provided consumables in ITI Karjat	108	100%
38	MGL Hunar upgraded the Electrical and Plumbing Trade Labs and provided consumables in ITI Karjat		100%
39	MGL Aarogya- TB TruNaat Machine Donation under TB Eradication Program	5980	100%
40	MGL Aarogya- TB TruNaat Machine Donation under TB Eradication Program	4652	100%
41	MGL Aarogya- TB-Hand Held X-ray Machine donation under the Eradication TB Program	20742	100%
42	MGL Aarogya- Support TB patients by providing nutritious food under the Nikshay Mitra Scheme	550	100%
43	MGL Aarogya- Medical Equipment's donation to the Nephrology department at JJ Hospital	5464	100%
44	MGL Aarogya- Medical Equipment's donation to the Nephrology department at JJ Hospital		
45	MGL Aarogya- Medical Equipment's donation to the Nephrology department at JJ Hospital		
46	MGL Aarogya- Donation of Consumables and Dialysis Machine	1564	100%
47	MGL Aarogya-Donation of Equipment to Primary Health Centres Karjat	363	100%
48	MGL Aarogya-Purchase and donation of a 2D Echo Cardiology and a Standard USG machine	3286	100%
49	MGL Saathi-Renovation of Dining Hall	338410	100%
50	MGL Saksham-Support to "Artificial Limbs Manufacturing Corporation of India" (ALIMCO) for distribution of assistive aids and appliances to differently abled individuals	200	100%

SL. No.	CSR Project	No. of persons benefited from CSR Projects	% Of beneficiaries from vulnerable and marginalized groups
51	MGL Hunar-Purchase and donation of a tool kit and equipment for the lab setup of the Refrigeration and Air Conditioning course to AAGPITI	CSR projects were initiated during F.Y.2025-26; however, beneficiaries will avail of facilities in the F.Y. 2026-27.	100%
52	MGL Hariyali-Providing a surveillance vehicle for patrolling and supervision to the Roha Forest Division,		100%
53	MGL Aarogya-Donation of medical equipment to Bharat Ratna Dr. Babasaheb Ambedkar Memorial Hospital, Byculla (BRBAMH)		100%
54	MGL Saathi-Contributed to the Armed Forces Flag Day Fund to ensure that the nation collectively cares for the armed forces veterans, war widows, and their dependents		100%
55	MGL Aarogya-Purchase and donation of dialysis machine and equipment to Shri Chatrapati Shivaji Maharaj Dialysis Centre		100%
56	MGL Hunar- Upgrade the technical skill centre lab of Plumbing and Electrician		100%
57	MGL Saksham-Donation of bus and wheelchairs to the National Institute for the Empowerment of Persons with Intellectual Disabilities (NIEPID) Regional Centre		100%

* Note: The said figures are not to be included in beneficiary account



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.

At Mahanagar Gas Limited (MGL), Customer engagement remains central to our operations, driving our ongoing commitment to delivering a superior and seamless customer experience. The Customer Relationship Management (CRM) function serves as the key interface between the organization and its customers, ensuring effective communication, prompt service delivery, and a consistently high standard of engagement across all touchpoints.

Supported by over 180 trained professionals, the CRM department operates through a robust omni-channel ecosystem, including a 24/7 Call Centre, WhatsApp support, email, digital platforms, and 13 strategically located Walk-in Centres. This integrated framework ensures convenient access to services and enables timely resolution of customer queries across domestic, commercial, industrial, and CNG segments.

To further strengthen customer engagement and grievance redressal, MGL has implemented a comprehensive and structured approach

- Call Centers: A 24x7 Customer Helpline operates round the clock, supported by advanced, scalable infrastructure capable of efficiently managing dynamic call volumes while maintaining optimal service levels, even during peak demand periods.
- Back Office: Dedicated team manage customer interactions received via email, physical correspondence, and the company website, ensuring structured workflows and timely resolution of all queries and concerns.
- Front Office: MGL operates 13 exclusive Walk-in Centres across its operational areas, providing customers with prompt, personalized, and face-to-face support.

- d. **PNGRB Quality of Service Standards (QOSS):** In alignment with PNGRB guidelines, MGL has appointed designated officials, including the Complaint In-Charge, Nodal Officer, and Appellate Authority to address escalations and unresolved cases. Their contact details are prominently available on PNG bills and the company website, ensuring transparency and accessibility.
- e. **Collaboration with Consumer Forums and NGOs:** MGL actively engages with consumer forums and non-governmental organizations to strengthen grievance redressal mechanisms and continuously enhance service quality.
- f. **Website:** The company's comprehensive website functions as a centralized platform for customer information, service requests, and grievance registration, enabling a seamless digital experience.
- g. **Mobile App (MGL Connect):** The MGL Connect mobile application offers a wide range of services, including bill access, payments, and meter reading submissions, significantly improving customer convenience and accessibility.
- h. **Social Media and Online Portals:** MGL maintains an active presence on platforms such as Twitter, Facebook, and Instagram, ensuring real-time engagement and responsiveness to customer queries and feedback.
- i. **Escalation Desk:** A dedicated escalation desk, managed by experienced professionals, handles critical and unresolved cases with a focused approach to ensure timely and satisfactory resolution.
- j. **WhatsApp Service:** The WhatsApp service offers a simple and user-friendly interface, enabling customers to access services and resolve queries efficiently, thereby enhancing digital convenience. A live chat option is also available in case customers prefer human interaction.
- k. **CRM Complaint Management:** All customer concerns are systematically logged with unique docket numbers, ensuring traceability and accountability. Issues are addressed within defined timelines, with structured escalation mechanisms in place for delays.
- l. **Customer Satisfaction Surveys:** Independent agencies periodically conduct customer satisfaction surveys for D-PNG customers, providing valuable insights to continuously improve service quality and customer experience.

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	0
Safe and responsible usage	100%
Recycling and/or Safe Disposal	0

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

Aspects	FY 2025-26		Remarks	FY 2024-25		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	Nil	0	0	Nil
Advertising	0	0		0	0	
Cyber-security	0	0		0	0	
Delivery of essential services	281	0		375	0	
Restrictive Trade Practices	0	0		0	0	
Unfair Trade Practices	0	0		0	0	
Others	0	0		0	0	

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

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

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

To ensure complete integrity and safety of data we have formulated an Information Technology (IT) Policy covering aspects related to confidentiality, integrity, availability, and security of the corporate information handled by the Company. In addition to the IT Policy, we have also formulated Information Security Management System (ISMS) policy in line with the ISO 27001:2022 standard. We provide relevant training and awareness sessions to employees on cybersecurity and privacy protection issues to ensure that the policy is well sensitized throughout the workforce. Handbook on DPDP Policies, Procedures and Notices have been internally published.

- Framework on Cybersecurity and Data Protection - [Cyber Security Framework v2.pdf \(mahanagargas.com\)](#)
- Privacy Policy - <https://www.mahanagargas.com/privacy-policy>

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

There has been no such instance which has occurred during FY2025-26.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches - None
- Percentage of data breaches involving personally identifiable information of customers - None
- Impact, if any, of the data breaches - There have not been any such instances.

Leadership Indicators

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

MGL has dedicated platform and channels for information on products and services, which can be accessed at www.mahanagargas.com and through Mobile APP (MGL Connect) which provides the complete product/ services information. Additionally, MGL provides product and service information through multiple platforms:

- Walk-in Centers & 24x7 Call Centers
- Social Media:
 - Facebook
 - Twitter/X
 - Instagram
 - YouTube
 - LinkedIn
- Email Support: support@mahanagargas.com, info@mahanagargas.com

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

MGL takes all the steps to inform and educate about the safe and responsible usage of products/ or services in various ways. The safety norms/ Dos and Don't, related to its product are displayed at MGL website (www.mahanagargas.com) and its Mobile APP (MGL Connect). Best practices are displayed on our PNG Bills (sent to PNG customers bimonthly). The safety guidelines are also intermittently disseminated to our customers through SMS to PNG customers. The following are the additional safety precautions taken by MGL:

- During festivals, the safety norms are given in all prominent News Paper to create safety awareness.
- Safety Guidelines are also displayed across all MGL Offices.
- Marketing/ HSE departments conduct awareness programs before PNG connection is provided to the Society/ Building.
- Awareness about PNG and CNG is released twice to thrice in a year in print and alternate months on social media, SMS alerts are also sent periodically, PNG bill Inserts (leaflets) are also sent to customers along with their PNG Bills.
- Safety Information placards are also put up in Societies/ Buildings.
- CNG safety “Do’s and Don’ts” are prominently displayed at Retail Outlets to educate customers about safe practices. In addition, counselling and awareness sessions on safety compliance are regularly conducted for station staff. Cross-functional teams carry out periodic audits at CNG stations to ensure adherence to safety and operational standards during fueling. Furthermore, MGL organizes regular campaigns to raise awareness about the importance of timely hydrotesting of CNG vehicles.

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

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

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

Display of product information on the product is not applicable to the Company. However, MGL does communicate about the product by displaying information at various customer touch points such as customer walk-in centers, CNG retail outlets, customer/ stake holders meet, etc. Safety instructions boards w.r.t CNG are displayed at CNG Retail Outlets for awareness of customers and staff deployed at CNG Retail Outlets.

Yes, MGL conducts customer satisfaction surveys as mandated by PNGRB in its geographical areas for DPNG and CNG segments periodically to gauge customer perception of services provided. This facilitates in identifying the improvement areas and actionable insights to improve customer experience.



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INDEPENDENT ASSURANCE STATEMENT

Independent Assurance Statement to Mahanagar Gas Limited on its BRSR Core for the FY 2025-26

The Board of Directors,

Mahanagar Gas Limited,
G-33 Block, MGL House, Opp. ICICI Towers,
Bandra Kurla Complex, Bandra (East),
Mumbai - 400 051, Maharashtra, India.

Nature of the Assurance

SGS India Private Limited (hereinafter referred to as 'SGS India') was engaged by Mahanagar Gas Limited (the 'Company' or 'MGL') to conduct an independent assurance of the Company's Business Responsibility and Sustainability Reporting (BRSR) (the 'Core Report') pertaining to the reporting period of April 1, 2025, to March 31, 2026. SGS India has conducted a Reasonable level of Assurance for BRSR core parameters. This assurance engagement was conducted in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised).

Reporting Framework

The Report has been prepared following

1. Master Circular for compliance with the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 by listed entities: BRSR Core and Non-Core Framework for Assurance and ESG Disclosures for Value Chain (Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026), dated 30 January 2026.
2. Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard.

Intended Users of this Assurance Statement

This Assurance Statement is provided with the intention of informing all Mahanagar Gas Limited's Stakeholders.

Responsibilities

The information in the report and its presentation are the responsibility of the management of the Company. SGS India has not been involved in the preparation of any of the material included in the report.

Our responsibility is to express an opinion on the text, data, and statements within the defined scope of assurance, aiming to inform the management of the Company, and in alignment with the agreed terms of reference. We do not accept or assume any responsibility beyond this specific scope. The Statement shall not be used for interpreting the overall performance of the Company, except for the aspects explicitly mentioned within the scope.

Assurance Standard

SGS has conducted a Reasonable Level of Assurance for BRSR core parameters under 9 ESG Attributes, as specified under BRSR Core and amendments made as of date. This engagement was performed in accordance with the International Standard on Assurance Engagement (ISAE) 3000 (revised). Our evidence-gathering procedures were designed to obtain a 'Reasonable' Level of assurance, which is a high level of assurance in accordance with the ISAE 3000(revised) standard, but is not absolute certainty. It involves obtaining sufficient appropriate evidence to support the conclusion that the information presented in the report is fairly stated and is free from material misstatements.



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Statement of Independence and Competence

The SGS Group of companies is the world leader in inspection, testing and assurance, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS affirms our independence from Mahanagar Gas Limited, being free from bias and conflicts of interest with the organization, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience, and qualifications for this assignment, and comprised auditors registered with ISO 26000, ISO 20121, ISO 50001, SA8000, RBA, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification and GHG Validation Lead Auditors and experience on the SRA Assurance.

Scope of Assurance

The assurance process involved assessing the quality, accuracy, and reliability of BRSR Indicators (KPIs) within the report for the period April 1, 2025, to March 31, 2026. The reporting scope and boundaries include 8 City Gate Stations (CGS), 1 Liquefied Natural Gas (LNG), and 33 offices spread across different cities in India.

Assurance Methodology

The assurance comprised a combination of desktop review, interaction with the key personnel engaged in the process of developing the report, on-site visits, and remote verification of data. Specifically, SGS India undertook the following activities:

- Assessment of the suitability of the applicable criteria in terms of its comprehensiveness, reliability, and accuracy.
- Interaction with key personnel responsible for collecting, consolidating, and calculating the BRSR core KPIs and assessing the internal control mechanisms in place to ensure data quality.
- Application of analytical procedures and verification of documents on a sample basis for the compilation and reporting of the KPIs.
- Assessing the aggregation process of data at the Head Office level.
- Critical review of the report regarding the plausibility and consistency of qualitative and quantitative information related to the KPIs.

Limitations

The assurance scope excludes:

- Disclosures other than those mentioned in the assurance scope.
- Data review outside the operational sites as mentioned in the reporting boundary.
- Validation of any data and information other than those presented in "Findings and Conclusion."
- The assurance engagement considers an uncertainty of $\pm 5\%$ based on the materiality threshold for Assumption/estimation/measurement errors and omissions.
- The Company's statements that describe the expression of opinion, belief, aspiration, expectation, aim to future intention provided by the Company, and assertions related to Intellectual Property Rights and other competitive issues.
- Strategy and other related linkages expressed in the Report.
- Mapping of the Report with reporting frameworks other than those mentioned in the Reporting Criteria above.

SGS India verified data on a sample basis; the responsibility for the authenticity of the data entirely lies with the Company. The assurance scope excluded forward-looking statements, product- or service-related information, external information sources and expert opinions. SGS India has not been involved in the evaluation or assessment of any financial data/performance of the Company. Our opinion on financial indicators is based on the third-party audited financial reports of the Company. SGS India does not take any responsibility for the financial data reported in the audited financial reports of the Company.



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Findings and Conclusions

Based on the procedures we have performed and the evidence we have obtained, we are satisfied that the information presented by the Company in its report (as per Annexure A) is complete, accurate, reliable, fairly stated in all material respects, and is prepared in line with the BRSR requirements.

For and on behalf of SGS India Private Limited

 Kalpesh Thombare Technical Reviewer and National Manager – ESG & Sustainability Services, SGS India. 13 th July 2026.	 Chirag Bafna Lead Verifier and Senior Technical Associate – ESG & Sustainability Services, SGS India. 13 th July 2026.
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Annexure A

The list of BRSR Core Indicators that were verified within this assurance engagement is given below:

S.No.	BRSR Core Attributes	BRSR Core Indicators
1	Greenhouse gas (GHG) footprint	≈ Total Scope 1 emissions ≈ Total Scope 2 emissions ≈ GHG Emission Intensity (Scope 1 +2)
2	Water footprint	≈ Total water Extraction ≈ Total water consumption ≈ Water consumption intensity ≈ Water Discharge by destination and levels of Treatment
3	Energy footprint	≈ Total energy consumed ≈ % of energy consumed from renewable sources ≈ Energy intensity
4	Embracing circularity	≈ Plastic waste ≈ E-waste ≈ Bio-Medical Waste ≈ Construction and Demolition waste ≈ Battery waste ≈ Radioactive Waste ≈ Other hazardous waste ≈ Other non-hazardous waste ≈ Total waste generated ≈ Waste intensity ≈ Total waste recovered through recycling, re-using or other recovery operations ≈ Total waste disposed by nature of disposal method
5	Employee well-being and safety	≈ Spending on measures towards well-being of employees as a % of total revenue from operations of the Company ≈ Details of safety related incidents for employees
6	Enabling gender diversity in business	≈ Gross wages paid to females as % of total wages paid ≈ Complaints on POSH
7	Enabling inclusive development	≈ Input material sourced from MSMEs/ small producers as % of total purchases directly sourced from MSMEs/ small producers and directly from within India ≈ Job creation in smaller towns - Wages paid to persons employed in smaller towns as % of total wage cost
8	Fairness in engaging with customers and suppliers	≈ Instances involving loss/breach of data of customers as a percentage of total data breaches or cyber security events ≈ Number of days of accounts payable
9	Open-ness of business	≈ Concentration of purchases & sales done with trading houses, dealers, and related parties ≈ Loans and advances & investments with related parties