ऑयल इंडिया
OIL INDIA

ऑयल इंडिया लिमिटेड
Oil India Limited
भारत सरकार के अधीन
एक महारत्न सीपीएसई
A Maharatna CPSE under
Government of India

निगमित कार्यालय /Corporate Office
ऑयल हाउस/OIL House,
प्लॉट नं. / Plot No.19, सेक्टर/Sector -16A,
नोएडा/ Noida-201301(उ.प्र.) (U.P.)
फोन/Phone: +91-120-2419000
ई-मेल/E-mail: oilindia@oilindia.in

Ref. No. OIL/SEC/32-33/NSE-BSE
Dated: 25.08.2026

National Stock Exchange of India Limited Exchange Plaza, Plot No. C/1, G Block, Bandra Kurla Complex, Bandra (E), Mumbai - 400 051 **Symbol: OIL**	**BSE Limited** Department of Corporate Service Phiroze Jeejeebhoy Towers Dalal Street Mumbai - 400 001 **Security Code: 533106**

Sub : **Business Responsibility and Sustainability Report of the Company for FY 2025-26**

Ref. : **Regulation 34(2) of the SEBI (LODR) Regulations, 2015**

Sir / Madam,

Pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, we are enclosing herewith the Business Responsibility and Sustainability Report (2025-26) forming part of the Annual Report of the Company for FY 2025-26.

The said report has been hosted on Company's website at www.oil-india.com.

This is for your information & records please.

Thanking you,

Yours faithfully,
For Oil India Limited

Ajaya Kumar Sahoo
Digitally signed by Ajaya Kumar Sahoo
Date: 2026.08.25 15:56:56 +05'30'

A.K. Sahoo
Company Secretary &
Compliance Officer

Encl: As above

Committed to Net-Zero by 2040

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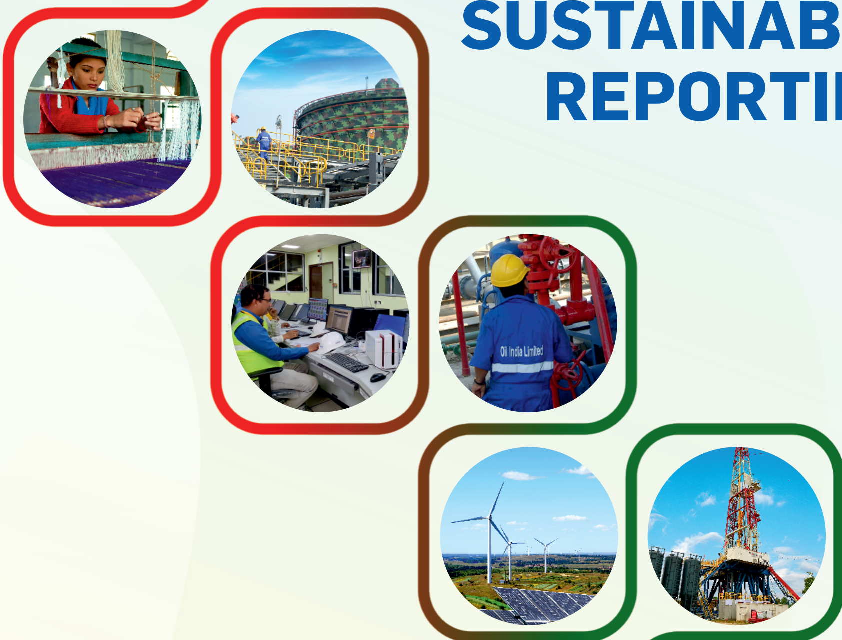
BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING



FY-2025-26

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SECTION A: GENERAL DISCLOSURES

DETAILS OF THE LISTED ENTITY

Sr. No.	Particulars	Details
1	**Corporate Identity Number (CIN) of the Listed Entity**	L11101AS1959GOI001148
2	**Name of the Listed Entity**	Oil India Limited
3	**Year of incorporation**	1959
4	**Registered office address**	Oil India Limited Percy Evans Road, P.O. Duliajan Dist. Dibrugarh, Assam - 786602
5	**Corporate address**	Oil India Limited, Plot No 19, Sector 16A, NOIDA G.B.Nagar (UP)- 201301
6	**E-mail**	esg@oilindia.in
7	**Telephone**	0120 - 2419000
8	**Website**	www.oil-india.com
9	**Financial year for which reporting is being done**	2025-26
10	**Name of the Stock Exchange(s) where shares are listed**	National Stock Exchange of India Ltd. and BSE Limited
11	**Paid-up Capital**	Rs. 1626.61 Crore
12	**Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report**	Name: Mr. Shiladitya Deb Designation: General Manager- ESG, FHQ, Duliajan Telephone No.: 0374-2807991 Email ID: shiladitya@oilindia.in
13	**Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together).**	Standalone basis
14	**Name of assurance provider**	Bureau Veritas India Pvt Ltd
15	**Type of assurance obtained**	Reasonable assurance

PRODUCTS/SERVICES

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Exploration and Production	Exploration and Production of Crude oil and Natural gas	95.1%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Crude Oil	061	67.91%
2	Natural Gas	062	26.41%

OPERATIONS

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

Location	Number of plants	Number of offices	Total
National	151	13	164
International	0	1	1

19. a. Markets served by the entity:

Particular	Number
National (No. of States)	7 States
International (No. of Countries)	Nil

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

Nil

c. A brief on types of customers

OIL derives a significant portion of its revenue from Central and State Public Sector Undertakings (PSUs), as well as State DISCOMs and private-sector companies operating in the refinery, petrochemicals, fertilizers, natural gas transmission, power generation, and pipeline sectors.

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EMPLOYEES

20. Details at the end of Financial Year (FY2025-26)

a. Employees and workers (including differently abled)

S.No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES [1]						
1	Permanent (D)	1898	1650	86.93%	248	13.07%
2	Other than Permanent (E)[2]	107	78	72.90%	29	27.10%
3	Total employees (D + E)	2005	1728	86.18%	277	13.81%
WORKERS[3]						
4	Permanent (F)	4695	4407	93.87%	288	6.13%
5	Other than Permanent (G)	292	254	86.99%	38	13.01%
6	Total workers (F + G)	4987	4661	93.46%	326	6.54%

b. Differently abled Employees and workers

S.No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1	Permanent (D)	48	43	89.58%	5	10.42%
2	Other than Permanent / Contractual / Third Party (E)	Nil	Nil	Nil	Nil	Nil
3	Total differently abled employees (D + E)	48	43	89.58%	5	10.42%
DIFFERENTLY ABLED WORKERS						
4	Permanent (F)	131	125	95.42%	6	4.58%
5	Other than Permanent / Contractual / Third Party (G)	Nil	Nil	Nil	Nil	Nil
6	Total differently abled workers (F+G)	131	125	95.42%	6	4.58%

[1] EMPLOYEES refers to Executives employees

[2] *OTHER THAN PERMANENT refers to Contractual Engagement of Executives and Non-Executive employees directly engaged by OIL*

[3] WORKERS refers to the non-executive employees

21. Participation/Inclusion/Representation of women

Representative Stakeholder	Total (A)	No. and percentage of Females (B)	
		No. (B)	% (B / A)
Board of Directors[4]	8	0[5]	0.00
Key Management Personnel[6]	6	0	0.00

22. Turnover rate for permanent employees and workers

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in current FY)			FY 2023-24 (Turnover rate in previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees (%)	3.12	2.89	3.09	3.86	3.03	3.75	4.45	2.72	4.23
Permanent Workers (%)	5.29	2.87	5.14	5.95	4.07	5.84	6.24	2.94	6.06

HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT-VENTURES)

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

S.No.	Name of the holding /subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity[7]	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Numaligarh Refinery Limited	Subsidiary	69.63%	No
2	Oil Green Energy Limited	Subsidiary	100%	No.
3	Oil India International Pte. Ltd. (OIIPL)	Subsidiary	100%	No
4	Oil India International B.V	Subsidiary	100%	

[4] *BoD includes CMD (1), Functional Directors (4), Govt Nominees (2), Independent Director (1). Additionally, three (3) Independent Directors completed their tenure with OIL on March 27, 2026*

[5]Ms. Pooja Suri completed her tenure as an Independent Director on March 27, 2026

[6] *KMP includes CMD (1), Functional Directors (4) and Company Secretary (1)*

[7] *Only those Joint Venture entities where the Company holds direct investments and are covered under standalone financial statements have been considered (Step down subsidiaries have not been included)*

	(OIIBV)			
5	Oil India Sweden AB	Subsidiary	100%	
6	DNP Ltd.	Joint Venture	23%	No
7	Assam Petro-Chemicals Limited (APL)	Joint Venture	48.80%	
8	Indradhanush Gas Grid Limited (IGGL)	Joint Venture	20%	
9	HPOIL Gas Private Ltd. (HPOIL)	Joint Venture	50%	
10	Purba Bharati Gas Private Limited (PBGPL)	Joint Venture	26%	
11	North East Gas Distribution Company Limited	Joint Venture	49%	
12	Suntera Nigeria 205 Ltd.	Joint Venture	25%	No
13	Beas Rovuma Energy Mozambique Ltd. (BREML)	Joint Venture	40%	
14	Brahmaputra Cracker and Polymer Ltd (BCPL)	Associate	10%	No
15	Assam Valley Fertilizer and chemical company ltd.	Joint Venture	18%	No
16	APGCL OIL Green Power Limited	Joint Venture	49%	No

CSR DETAILS

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

(ii) Turnover (in Rs.) – 21,345.94 Cr

(iii) Net worth (in Rs.) – 42,127.67 Cr

TRANSPARENCY AND DISCLOSURE COMPLIANCES

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

		FY2025-26			FY2024-25		
Stakeholder group from which complaint is received	**Grievance redressal mechanism in place (Yes/No) (If Yes, then provide web-link for grievance redress policy)**	**Number of complaints filed during the year**	**Number of complaints pending resolution at close of year**	**Remarks (e.g., categoriza-tion of grievances)**	**Number of complaints filed during the year**	**Number of complaints pending resolution at close of the year**	**Remarks (e.g., categoriza-tion of grievances)**
Communities	Yes, https://www.oil-india.com/NComplaintHandling Additionally, local community can file grievance physically as illustrated under Principle 5 Pt. 4.	123	1		140	4	
Investor (Other than shareholders)							
Shareholders	No, however process for resolution of Investors' Grievances in place https://www.oil-india.com/process-resolutions-investors-grievances	1114	Nil		765	Nil	-
Employees and workers	Yes, https://oilweb.oilindia.in/oilweb/Home/DepartmentContent?sphere_code=2&dcode=22&modid=13&submodid=4	07	Nil		2	1	
Customers	Yes, https://www.oil-india.com/complaint-handling-system Additionally, complaints can be received through B2B channels as illustrated under Principle 9, Pt.1	Nil	Nil	-	Nil	Nil	-
Value Chain Partners (upstream)	Yes	18	Nil	-	7	0	-

		FY2025-26			FY2024-25		
Stakeholder group from which complaint is received	Grievance redressal mechanism in place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	Number of complaints filed during the year	Number of complaints pending resolution at close of year	Remarks (e.g., categoriza-tion of grievances)	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks (e.g., categoriza-tion of grievances)
	https://www.oil-india.com/complaint-handling-system https://www.oil-india.com/files/inline-documents/IP_program.pdf						
Others	Yes https://pgportal.gov.in/	62	17		45	5	

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

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

S.No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (positive or negative)
Environmental					
1	Energy Transition	Opportunity	Transitioning towards cleaner and renewable energy creates opportunities for business diversification, enhances long-term competitiveness and supports India's energy transition while reducing carbon intensity.		Positive

2	GHG Emissions	Risk	Exploration and production activities generate greenhouse gas emissions, exposing the Company to climate-related regulatory, operational and reputational risks.	Reduce emissions through, flare reduction, energy efficiency improvements, renewable energy adoption, ambient air quality monitoring and measuring methane emissions.	Negative
3	Physical Climate Risk	Risk	Climate change-induced extreme weather events may disrupt operations, damage infrastructure and impact employee and community safety.	Strengthen climate resilience through infrastructure upgrades, climate risk assessments, emergency preparedness and business continuity planning.	Negative
4	Ecology & Biodiversity	Opportunity	Biodiversity conservation and ecosystem restoration strengthen environmental stewardship, improve ecosystem resilience and reinforce the Company's social license to operate.		Positive
5	Ecology & Biodiversity	Risk	Operations in exploration, drilling and infrastructure development involve inherent environmental considerations, including potential impacts on biodiversity and surrounding ecosystems.	The Company addresses these through environmental due diligence, regulatory compliance, site-specific environment management plans, restoration measures and periodic monitoring.	Negative

6	Waste Management	Opportunity	Circular economy practices and efficient waste management improve resource utilisation, reduce environmental impacts and enhance operational efficiency.		Positive
7	Water Management	Opportunity	Efficient water management improves operational resilience, conserves freshwater resources and supports sustainable operations in water-stressed regions.		Positive
8	Energy Management	Opportunity	Efficient energy management reduces operational costs, lowers emissions and improves resource efficiency across operations.		Positive
Social					
9	Community Social Impact	Opportunity	Strong engagement with local communities supports inclusive development, strengthens stakeholder trust and reinforces the Company's social license to operate.		Positive
10	Employee Health & Safety	Opportunity	Maintaining a safe and healthy workplace protects employees, improves operational reliability and supports business continuity.		Positive
11	Innovation & Research	Opportunity	Innovation enables operational excellence, supports cleaner technologies and strengthens long-term business competitiveness.		Positive

12	Diversity & Inclusion	Opportunity	A diverse and inclusive workforce enhances innovation, employee engagement, organisational effectiveness and equal opportunity.		Positive
13	Employee Recruiting	Opportunity	Fair and inclusive recruitment practices enable access to skilled talent while creating employment opportunities and supporting organizational growth.		Positive
14	Human Capital Management	Opportunity	Continuous investment in employee capability, leadership development and well-being strengthens organizational resilience and productivity.		Positive
15	Human Rights	Opportunity	Respecting human rights across operations and the value chain strengthens responsible business conduct, minimizes social risks and enhances stakeholder trust.		Positive
Governance					
16	Long-Term Business Growth & Sustainability	Opportunity	Sustainable growth, business diversification and responsible resource management support long-term value creation, energy security and business resilience.		Positive
17	Data Privacy & Cyber Risk	Risk	Increasing digitalisation exposes the Company to cyber threats, data breaches and operational disruptions that may affect business continuity.	Strengthen cybersecurity governance, information security systems, employee awareness, data protection and incident response mechanisms.	Negative

18	Enterprise Risk Management	Opportunity	Integrated risk management enables proactive identification and management of strategic, operational, environmental, climate and social risks.		Positive
19	Digitalization	Opportunity	Digital technologies improve operational efficiency, decision-making, productivity and enable future-ready business operations.		Positive
20	Corporate Ethics	Opportunity	Ethical governance, transparency and accountability strengthen stakeholder confidence, responsible business conduct and regulatory compliance.		Positive
21	Regulatory Compliance	Opportunity	Compliance with environmental, labour, governance and financial regulations reduces legal risks, strengthens stakeholder confidence and supports sustainable business operations.		Positive

SECTION B: Management and Process Disclosures

S No.	Disclosure Question	P1	P2	P3	P4	P5	P6	P7	P8	P9
Description	This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.									
	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)	Y	Y	Y	Y	Y	Y	N[8]	Y	Y[9]
	c. Web Link of the Policies, if available	A	B	C	D	E	F	G	H	I
		A. i.) https://www.oil-india.com/files/2024-11/whistle_blower_policy_oil.pdf ii.) https://www.oil-india.com/files/2025-05/Code_of_Conduct.pdf B. i.) https://www.oil-india.com/files/2025-04/TrilingualEnvironmentPolicy.pdf ii.) https://www.oil-india.com/files/2025-11/OIL_Supplier_Code_of_Conduct_Policy.pdf C. i.) https://www.oil-india.com/files/2025-04/TrilingualHSEPolicy.pdf								

[8] *SD & ESG Policy approved by Executive Council (EC) comprising CMD and functional Directors.*
[9] *OIL Supplier Code of Conduct has Board approval, IT security policy is EC approved comprising of CMD and functional Directors.*

		ii.) https://www.oil-india.com/files/2024-11/BoardDiversityPolicy.pdf iii.) https://www.oil-india.com/files/2026-03/EOP_2025.pdf D. i.) https://www.oil-india.com/files/2026-07/OIL_CSR_and_SD_POLICY_2024.pdf E. i.) https://www.oil-india.com/files/2026-03/EOP_2025.pdf ii.) https://www.oil-india.com/files/2025-04/TrilingualHSEPolicy.pdf iii.) https://www.oil-india.com/files/2025-11/OIL_Supplier_Code_of_Conduct_Policy.pdf F. i.) https://www.oil-india.com/files/2025-04/TrilingualEnvironmentPolicy.pdf G. i.) https://www.oil-india.com/files/2025-05/SD_and_ESG_Policy.pdf H. i.) https://www.oil-india.com/files/2025-11/OIL_Supplier_Code_of_Conduct_Policy.pdf ii.) https://www.oil-india.com/files/2026-07/OIL_CSR_and_SD_POLICY_2024.pdf I. i.) https://www.oil-india.com/files/2025-11/OIL_Supplier_Code_of_Conduct_Policy.pdf ii.) https://www.oil-india.com/files/2026-07/IS-CS_Policy.pdf								
2	**Whether the entity has translated the policy into procedures. (Yes / No)**	Y	Y	Y	Y	Y	Y	Y	Y	Y
3	**Do the enlisted policies extend to your value chain partners? (Yes/No)**	A	B	C (i)[10]	D	E (ii,iii)	F	G	H (i)[11]	I
		N	Y	Y	N	Y	Y	N	Y	Y

[10] Equal opportunity policy and Board Diversity policy is not extended to our value chain partners.
[11] CSR & SD policy is not extended to our Value chain partners

4	**Name of the national and international codes/ certifications/ labels / standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.**	UN Global Compact (UNGC) Principles	ISO 9001:2025 Quality Management System, Bureau of Indian Standards (BIS); ISO 17025:2017 Competence of testing and calibration laboratories	ISO 45001:2018 Occupational Health & Safety Management System	GRI Standards (2021) – Stakeholder Engagement and Materiality Assessment	UN Global Compact (UNGC) Principles	ISO 14001:2015 Environment Management System	No specific code or standard adopted; However, OIL is member of industry chambers (CII, FICCI)	UN Global Compact (UNGC) Principles	ISO 27001:2013[12] Information Security Management System

[12] *ISO 27001:2013 expired on Feb 9th, 2026, renewal under process*

5	**Specific commitments, goals and targets set by the entity with defined timelines, if any**	As a listed entity, OIL commits to comply with the provision in Companies Act, 2013 and SEBI (LODR) regulations and Transparency)	OIL aims to embed resource efficient solutions across its activities through increased R&D efforts with focus on innovation and advanced cleaner technologies.	OIL is committed to maintaining a zero-incident safety record by embedding robust safety practices and capacity building across all operations.	OIL is committed to ensuring transparent engagement and the timely, fair, and effective resolution of grievances raised by stakeholders.	As member of UNGC, OIL strives for zero human rights violations.	OIL is focused to meet Net Zero Target by 2040 and Zero Routine Flaring by 2027 and Near Zero Upstream Methane Emission by 2030	OIL engages in official public consultations related to its business.	OIL commits to comply with the Companies' Act, 2013 (Section 135).	OIL aims to deliver quality products, protect customer data, and address customer grievances promptly
6	**Performance of the entity against specific commitments, goals and targets along with reasons in case the same are not met.**	A	B	C	D	E	F	G	H	I
		A. The Company complied with the applicable provisions of the Companies Act, 2013 and SEBI (LODR) Regulations, 2015, except for the Composition of the Board of Directors in accordance with Regulation 17(1) of the SEBI (LODR) Regulations, 2015, as the Board did not have requisite number of Independent Directors, which is beyond the control of the Company. The Company has periodically requested the Ministry of Petroleum and Natural Gas (MoP&NG) for appointment of requisite number of Independent Directors on the Board to comply with extant regulations of the SEBI (LODR) Regulations, 2015 **B.** During FY 2025–26, the Company incurred a consolidated R&D expenditure of ₹211.36 crore against the target of ₹185.76 crore, reflecting its continued focus on research, innovation and clean technology initiatives. On a standalone basis, the R&D expenditure amounted to ₹173.22 crore. **C**. The Company maintained a Lost Time Injury Frequency Rate (LTIFR) of 0.209 during the reporting period. Additionally, 86.41% of employees and 53.10% of workers received capacity-building training on Health, Safety and Environment (HSE) principles, reinforcing OIL's commitment to workplace safety and employee well-being.								

		D. OIL actively engages with local communities and other stakeholders through community meetings, awareness programmes, consultations and surveys. The Company has also established an effective grievance redressal mechanism to ensure timely and transparent resolution of stakeholder concerns. **E.** During the reporting period, the Company conducted human rights awareness programmes, carried out workplace assessments, implemented employee and stakeholder welfare measures, and ensured compliance with applicable labour laws across its operations. **F.** During FY 2025–26, OIL achieved GHG emissions of 1.190 million tCO_2e, representing a 17.93% reduction compared to the FY 2023–24 baseline. The Company also achieved a 78% reduction in gas flaring over the base year. Further, OIL initiated a methane detection and quantification campaign using AUSEA technology, with Phase I covering 24 installations in the Field Headquarters during October–November 2025. **G**. OIL engages with Government authorities and industry associations through official consultations, forums and policy discussions on matters relevant to the oil and gas sector and the Company's business operations. **H**. In compliance with Section 135 of the Companies Act, 2013, the Company incurred a CSR expenditure of ₹144.59 crore during FY 2025–26 against the statutory obligation of ₹137.51 crore, representing 2.10% of the average net profits of the preceding three financial years. **I.** No consumer complaints or customer data breaches were reported during FY 2025–26, reflecting OIL's continued commitment to product quality, customer satisfaction, information security and responsible business practices.

S.No.	Governance, leadership, and oversight	
7	**Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements**	**Chairman & Managing Director statement** It gives me immense pleasure to present Oil India Limited's Business Responsibility and Sustainability Report (BRSR) for FY 2025–26, prepared in accordance with SEBI's Business Responsibility and Sustainability Reporting framework. More than a statutory disclosure, this report reflects our firm commitment to responsible business practices, sustainable value creation and transparent governance as we continue to energise India's growth. As a Maharatna Central Public Sector Enterprise, OIL has a responsibility that extends beyond business performance. Our purpose is to strengthen the nation's energy security while contributing meaningfully to environmental stewardship, inclusive development and long-term stakeholder value. At OIL, sustainability is not a parallel agenda, it is an integral part of our business strategy and a key enabler of our Vision & Strategy 2040. FY 2025–26 marked another important milestone in our transformation journey. While strengthening our core exploration and production business through operational excellence, technology adoption and enhanced efficiencies, we continued to accelerate our transition towards a diversified and future-ready energy enterprise. These achievements reaffirm our belief that business resilience and sustainability are mutually reinforcing drivers of long-term growth. Our progress towards Net Zero by 2040 continued to gather momentum during the year. OIL reduced its combined Scope 1 and Scope 2 greenhouse gas emissions by 6.15% over the previous year, taking the cumulative reduction to 17.93% against the FY 2023–24 baseline. We also improved our emissions intensity from 0.189 to 0.179 MMTCO$_2$e per MMToE, reflecting sustained improvements in operational efficiency and carbon management. Our decarbonisation initiatives delivered tangible outcomes across the organisation. We achieved a 32% reduction in routine gas flaring, deployed advanced methane detection using AUSEA technology, commenced green electricity procurement for the first time at our Field Headquarters and increased captive solar power generation by 45.78%. Grid connectivity across operational installations, cleaner mobility initiatives including CNG-based transportation and EV charging infrastructure, together with focused energy-efficiency measures, further strengthened our transition towards lower-carbon operations. Strong governance continues to be the foundation of our sustainable growth. We further strengthened our governance framework through refreshed Risk Management, Equal Opportunity and Information Security policies, while introducing a comprehensive Supplier Code of Conduct to promote responsible and ethical practices across our value chain. We also recognise that sustainability is ultimately driven by people. Initiatives such as ECOTRAIL, which encourages employees to adopt low-carbon commuting practices, reflect our efforts to build a culture where every individual contributes towards our environmental commitments and shared sustainability goals. Our sustained efforts are increasingly being recognised globally. During FY 2025–26, OIL recorded a significant improvement in its S&P Global ESG Rating, increasing from 22 to 46. As a proud signatory to the United Nations Global Compact, we continue to align our business with globally accepted principles relating to human rights, labour standards, environmental protection and ethical governance.

		Looking ahead, we remain firmly committed to achieving Net Zero by 2040 while strengthening India's energy security. Through Carbon Capture, Utilisation and Storage (CCUS), geothermal energy initiatives, progressive electrification of operations and Compressed Bio gas (CBG) plant investments through OIL Green Energy Limited (OGEL), we are building a resilient and diversified energy portfolio capable of creating sustainable value for future generations. The energy transition presents both opportunities and responsibilities. At OIL, we view sustainability not merely as an obligation, but as a catalyst for innovation, resilience and responsible growth. Guided by our values, empowered by our people and inspired by our national responsibility, we remain committed to delivering reliable energy today while building a cleaner, more sustainable tomorrow. On behalf of the Board of Directors, I extend my sincere appreciation to our employees, shareholders, business partners, customers, local communities and all our stakeholders for their continued trust and support. As we move forward, OIL will continue to pursue excellence with responsibility, create energy with integrity and build a future where energy security and sustainability advance together for the nation.
8	**Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy / (ies).**	**Highest authority for oversight: Board of Directors** **Highest executive authority responsible for implementation: Chairman & Managing Director (CMD) & Functional Directors.** Composition of the board is as follows: 1. Dr. Ranjit Rath, Chairman & Managing Director, DIN No.: 08275277, Category: Chair 2. Shri Trailukya Borgohain, Director (Operations), DIN No.: 10788428, Category: ED 3. Shri Saloma Yomdo, Director (E&D), DIN No.: 10696034, Category: ED 4. Dr. Ankur Baruah, Director (Human Resources), DIN No.:10927299) , Category: ED 5. Shri Abhijit Majumder, Director (Finance), DIN No.: 10788427, Category: ED 6. Shri Vikas Singh, DIN No.: 11167687, Category: NED 7. Shri Bhupinder Kumar, DIN No.: 11596173, Category: NED 8. Shri Moti Lal Meena, DIN No.: 11111214, Category: IED
9	**Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details**	Yes, the HSE committee[13] is responsible for decision making on sustainability/ESG related issues. Composition of the committee is as follows: 1. Shri Trailukya Borgohain, Director (Operations), DIN No.: 10788428, Category: ED 2. Shri Saloma Yomdo, Director (E&D), DIN No.: 10696034, Category: ED 3. Dr. Ankur Baruah, Director (Human Resources), DIN No.:10927299, Category: ED

[13] The HSE Committee was renamed as the HSE & ESG Committee in April 2026.

OIL INDIA

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 [14]									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Y	Y	Y	Y	Y	Y	N	Y	Y	Annually/ Half yearly/Quarterly								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Y	Y	Y	Y	Y	Y	N	Y	Y	Annually/ Half yearly/Quarterly								

11	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.	P1	P2	P3	P4	P5	P6	P7	P8	P9
		Yes, M/s National Productivity Council[15]								

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

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the principles material to its business (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA

[14] Review undertaken by CMD, Directors, Committees of the Board, Executive Council etc.
[15] *Conducted in FY2024-25*

The entity does not have the financial or / human and technical resources available for the task (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
It is planned to be done in the next financial year (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
Any other reason (please specify)	NA	NA	NA	NA	NA	NA	NA	NA	NA

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

ESSENTIAL INDICATORS

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

Segment	Total number of training and awareness programs held[16]	Topics / principles covered under the training and its impact	%age of persons in respective category covered by awareness programs
Board of Directors[17]	21	(P1, P2, P3, P4, P5, P6, P9) *Impact: Enhanced strategic oversight of ESG, enabling informed decision-making.*	87.50%
Key Managerial Personnel[18]	33	(P1, P2, P3, P4, P5, P6, P9) *Impact: Strengthened leadership capabilities, governance and business responsibility.*	83.33%
Employees other than BoD and KMPs	739	Principles 1-9 *Impact: Improved understanding of ethics, workplace safety, POSH, cybersecurity, and compliance, contributing to improved organizational climate.*	99.37%
Workers	155	Principles 1-9 *Impact: Increased awareness of workplace safety, POSH, ethical conduct and operational skills.*	63.45%

[16] Training programs also include online courses.

[17] *BoD includes CMD (1), Functional Directors (4), Govt Nominees (2), Independent Director (1). Additionally, three (3) Independent Directors completed their tenure with OIL on March 27, 2026*

[18] *KMP includes CMD (1), Functional Directors (4), and Company Secretary (1)*

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):

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

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

Case details	Name of the regulatory / enforcement agencies / judicial institutions
Not Applicable	

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.

No. OIL has established a standalone Anti-Corruption and Anti-Bribery Policy, which was approved by the Board in June 2026.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	0	0
KMPs	0	0
Employees	1	0
Workers	0	0

6. Details of complaints regarding conflict of interest:

	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the directors	0	NA	0	NA
Number of complaints received in relation to issues of conflict of interest of the KMPs	0	NA	0	NA

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.

OIL takes action on all reported cases of corruption and conflict of interest under applicable Service Rules. Governance is being further strengthened through a newly drafted Anti-Bribery & Anti-Corruption (ABAC) and Fraud Prevention Policy. Proactive prevention and compliance awareness are continuously driven through dedicated Anti-Corruption & Bribery training, Vigilance Awareness Week observances, interactive "HR Clinic" sessions, and "HR Speaks" digital circulars to sensitize employees on conduct rules and ethical standards.

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

(BRSR Core Attribute 8: Fairness in Engaging with Customers and Suppliers) –

	FY 2025-26[19] (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	43.30	27.76

9. Openness of business

(BRSR Core Attribute 9: Open-ness of business)

Provide details of concentration of purchase 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[20] (Current financial Year)	FY 2024-25 (Previous financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	Not Applicable	
	b. Number of trading houses where purchase is made from		
	c. Purchase from top 10 trading houses as % of total purchase from trading houses		
Concentration of Sales	a. Sales to dealers / distribution as % of total sales	Not Applicable	
	b. Number of dealers / distributors to whom sales are made	Not Applicable	
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	Not Applicable	
Share of RPTs in	a. Purchases (Purchases with related parties / total purchases)	0.19%	0.09%
	b. Sales (Sales to related parties / total sales)	58.263%	57.68%
	c. Loans & Advances (Loans & Advances given to related parties / total loans & advances)	63.42%	0.62%

[19] *Independent assessment/ evaluation/assurance on the above figures has been carried out by Bureau Veritas (India) Private Limited*

[20] *Independent assessment/ evaluation/assurance on the above figures has been carried out by Bureau Veritas (India) Private Limited*

	d. Investments in related parties / total investments made	68.71%	68.65%

LEADERSHIP INDICATORS

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

Total number of awareness programmes held for VCP	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
03	1. Vendors' Meet & Grievance Redressal Programme (*Including Meet for Micro and Small Enterprises (MSEs) with special emphasis on promoting participation from Women and SC/ST entrepreneurs*.)	6.53%
03	1. OIL activities and company's procurement policies and procedures. 2. Orientation on ESG for vendors	5.02%
02	1. OIL's Procurement Policy 2. Presentation by GeM Personnel 3. Indigenization in OIL under Aatmanirbhar Bharat Campaign and Vendor development 4. Invoice to Pay, TReDS and Recent Development in e-tendering process 5. Orientation on ESG for vendors	6.11%

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

Yes, the Company has framed a Code of Conduct for Board Members and Senior Management Personnel, outlining ethical standards and responsibilities. All Members of the Board and Senior Management confirm their compliance to the Code of Conduct annually.

The Code of Conduct can be accessed at https://www.oil-india.com/files/2025-05/Code_of_Conduct.pdf

PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe.

ESSENTIAL INDICATORS

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

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	10.22%	3.56%	R&D efforts focus on enhancing hydrocarbon recovery, improving operational and energy efficiency, reducing emissions, and advancing cleaner technologies, thereby supporting India's energy security and sustainable growth
Capex	25.26%	34.29%	Capital expenditure costs and associated project expenditure are focused on technology upgradation, energy-efficient infrastructure, and enhanced safety and environmental systems, improving operational efficiency while supporting workplace safety, environmental performance, local development, and energy security

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

Yes. At OIL, vendor selection is guided by responsible and sustainable practices through a transparent and inclusive tendering process. Tender documents include social, ethical, and environmental requirements, such as prohibition of child labor, welfare of contractual labor, environmental screening and HSE related parameters. OIL also supports local vendors and MSEs through purchase preference conditions aligned with the vision of Aatmanirbhar Bharat.

OIL's supplier code of conduct can be accessed via OIL_Supplier_Code_of_Conduct_Policy.pdf

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

OIL currently tracks sustainable sourcing with respect to social procurement indicators. During FY 2025-26[21], 0.475% from MSEs owned by SC/ST Entrepreneurs and 1.773% from MSEs owned by Women Entrepreneurs as per Public Procurement Policy.

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.

Not applicable. OIL's product portfolio primarily comprises crude oil, natural gas, and value-added products such as LPG. As these products are not recyclable, this disclosure is not applicable to OIL.

[21] *These values include total procurement (including high tech items)*

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

Yes. EPR obligations are applicable to OIL with respect to imported plastic packaging used for packing of products, machinery and chemicals. The Company ensures collection, segregation and environmentally sound disposal of such plastic waste through authorized and registered recyclers in accordance with applicable regulatory requirements.

OIL is presently not registered on the EPR portal. However, the Company has established mechanisms for channelizing plastic waste to authorized vendors for recycling and continues to review regulatory requirements and compliance measures relating to EPR obligations.

LEADERSHIP INDICATORS

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

No, LCA study has not been conducted for any product or service.

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.

Life Cycle Assessment to identify list of environmental & social concerns / risks is yet to be carried out.

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).

The product portfolio primarily comprises of crude oil, natural gas, and value-added products such as LPG, which are not recyclable, therefore this is not applicable to OIL.

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

The product portfolio consists majorly of crude oil and natural gas which is supplied via pipeline. Hence reclamation of product and packaging is not applicable.

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

Not Applicable

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

ESSENTIAL INDICATORS

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

Category	% of Employees covered by											
	Total (A)	Health insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities[22]	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees[23]											
Male	1650	1650	100%	1650	100%	NA	NA	1650	100%	NA	NA
Female	248	248	100%	248	100%	248	100%	NA	NA	222	89.5%
Total	1898	1898	100%	1898	100%	248	13.1%	1650	86.9%	222	11.7%
Other than Permanent Employees[24]											
Male	78	0	NA	78	100%	NA	NA	0	NA	NA	NA
Female	29	0	NA	29	100%	29	100%	NA	NA	NA	NA
Total	107	0	NA	107	100%	29	27.10%	0	NA	NA	NA

[22] *Day care facility is provided to the Permanent Women Executives in the FHQ and Corporate office only*

[23] Measures for the well-being under Health Insurance for *Permanent Employees of the Company are covered under the OIL Employees' Medical Attendance Rules-2018 (Amended).*

[24] *Measures for the well-being related to Accident Insurance for Other than Permanent Employees are covered under Employees' Compensation Act, 1923 which is governed by limits mentioned in Personal Accident Standard Cover Policy.*

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

Category	% of Workers covered by										
	Total (A)	Health insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities[25]	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers[26]											
Male	4407	4407	100%	4407	100%	NA	NA	4407	100%	NA	NA
Female	288	288	100%	288	100%	288	100%	NA	NA	264	91.7%
Total	4695	4695	100%	4695	100%	288	6.1%	4407	93.9%	264	5.6%
Other than Permanent workers[27]											
Male	254	0	NA	254	100%	NA	NA	0	NA	0	0%
Female	38	0	NA	38	100%	38	100%	NA	NA	0	0%
Total	292	0	NA	292	100%	38	13.01%	0	NA	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[28] Current Financial Year	FY 2024-25 Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the company	0.62%	0.62%

[25] *Day care facility is provided to the Permanent Women Non-Executives in the FHQ and Corporate office only.*

[26] *Permanent Non-Executives of the Company are covered under the OIL Employees' Medical Attendance Rules- 2018 (Amended).*

[27] *Other than Permanent Non-Executives are covered under Employees' Compensation Act, 1923. The benefits under this Policy are governed by limits mentioned in the act.*

[28] *Independent assessment/ evaluation/assurance on the above figures has been carried out by Bureau Veritas (India) Private Limited*

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

	FY2025-26[29]			FY2024-25		
Benefits	No. of employees covered as % 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%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	NA	NA	NA	NA	NA	NA
Others – please specify	-	-	-	-	-	-

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.

No, while not all office premises are currently fully compliant with the requirements of the Rights of Persons with Disabilities Act, 2016, OIL is committed to providing an inclusive and accessible workplace. All newly established offices are designed in accordance with necessary accessibility requirements, and modifications to existing offices are being undertaken to enhance accessibility for differently abled employees and workers.

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

Yes,
Web-link: https://www.oil-india.com/files/2026-03/EOP_2025.pdf

5. Return to work and Retention rates of permanent employees (executives) and workers (non-executive) that took parental leave.

Gender	Permanent Employees (executives)		Permanent Workers (non-executives)	
	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%

[29] *Data pertaining to permanent employees only*

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.**

	Yes/No (If Yes, then give details of mechanism in brief)	Details of mechanism
Permanent Employees (executives) and Permanent Workers (non- executives)	Yes	An "Online Grievance Redressal Mechanism" is available to address the grievances of the Company's permanent executives and employees. The procedure for resolving these grievances strictly follows the Company's established guidelines. Link: https://oilweb.oilindia.in/GrievanceSystem
Other than Permanent Employees (executives) and Other than Permanent Workers (non-executives)	Yes	Non-permanent workers can use the Online Complaint Handling System to raise and resolve their grievances. Link: https://www.oil-india.com/complaint-handling-system

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

Category	FY2025-26			FY2024-25		
	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	1898	1694	89.25%	1854	1660	89.54%
Male	1650	1471	89.15%	1617	1444	89.30%
Female	248	223	89.92%	237	216	91.14%
Total Permanent Workers	4695	3816[30]	81.27%	4558	2334[31]	51.21%

[30] *The Employee Association numbers are as per Calendar year 2026*

[31] *The Employee Association numbers are as per Calendar year 2025*

Male	4407	3614	82.00%	4289	2190	51.06%
Female	288	202	70.14%	269	144	53.53%

8. Details of training given to employees and workers

Category[32]	FY 2025-26					FY 2024-25				
	Total (A)	On Health and Safety Measures		On Skills upgradation		Total (D)	On Health and Safety Measures		On Skills upgradation	
		No. (B)	% (B/A)	No (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	1650	1428	86.55 %	1608	97.46 %	1617	220	13.61 %	1133	70.07 %
Female	248	212	85.48 %	246	99.19 %	237	13	5.49%	181	76.37 %
Total	1898	1640	86.41 %	1854	97.68 %	1854	233	12.57 %	1314	70.87 %
Workers										
Male	4407	2391	54.25 %	433	9.83%	4289	2088	48.68 %	636	14.83 %
Female	288	102	35.42 %	53	18.40 %	269	92	34.20 %	90	33.46 %
Total	4695	2493	53.10 %	486	10.35 %	4558	2180	47.83 %	726	15.93 %

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

	FY2025-26[33]			FY2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	1650	1650	100.00%	1617	1617	100.00%
Female	248	248	100.00%	237	237	100.00%
Total	1898	1898	100.00%	1854	1854	100.00%

[32] *Training Data pertaining to permanent employees are considered which includes online training courses for FY 2025-26*
[33] *Data pertaining to permanent employees are considered, excluding work persons on probation during financial year FY 2025-26*

Workers						
Male	4407	4407	100.00%	4289	4289	100.00%
Female	288	288	100.00%	269	269	100.00%
Total	4695	4695	100.00%	4558	4558	100.00%

10. Health and safety management system:

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

Yes, Oil India Limited has implemented a robust and comprehensive Health, Safety, and Environment (HSE) Management System that covers 100% of its employees and operational facilities. This system reflects the organization's strong commitment to ensuring a safe, healthy, and environmentally responsible workplace.

The HSE Management System encompasses:

- HSE awareness programs across all levels of the organization
- Regular inspections, audits, and enforcement of Standard Operating Procedures (SOPs)
- Mandatory use of Personal Protective Equipment (PPE) and adherence to a permit-to-work system
- Emergency preparedness drills and accident reporting protocols for continual risk mitigation
- Comprehensive HSE training for employees to build awareness and operational competence
- Routine HSE meetings to promote communication and continuous improvement

OIL's installations under its Field Headquarters, Pipeline Headquarters, and Rajasthan Field are certified to ISO 9001 (Quality Management System), ISO 14001 (Environmental Management System), and ISO 45001 (Occupational Health and Safety Management System). The Company places strong emphasis on employee health and well-being through annual health check-ups and round-the-clock access to medical facilities. In addition, OIL leverages advanced technological tools for hazard identification, risk assessment, and proactive safety management, further enhancing workplace safety and operational excellence.

OIL's dedicated HSE policy is built on the principle of continual improvement, aligning with best practices in occupational health, safety, and environmental stewardship.

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

Oil India Limited has instituted a robust and multi-layered framework for the routine and non-routine identification of work-related hazards and risk assessment, as an integral part of its Health, Safety, and Environment (HSE) Management System. These processes are designed to uphold a safe and healthy workplace, ensuring risks are minimized. The processes that are set in place are as follows:

Hazard Identification & Risk assessment: Comprehensive methodologies such as HAZOP (Hazard and Operability Studies) and Quantitative Risk Assessments (QRA) are periodically conducted at operational installations. Appropriate hazard/risk control measures are put in place to bring the risk to a ALARP (As Low As Reasonably Practicable) level. Findings from these studies guide the implementation of control measures to address identified risks effectively.

a) **Job Safety Analysis (JSA):** JSAs are routinely performed to evaluate task-specific risks and establish control protocols prior to job execution.

b) **Incident Reporting and Investigation:** A structured system is in place for documenting and investigating incidents, near misses, and accidents. These investigations aim to uncover root causes and inform preventive strategies.

c) **Health and Safety Committees:** Regularly convened HSE committee meetings chaired at the apex level by the Chairman and Managing Director facilitate cross-level collaboration in identifying hazards, assessing risks and proposing mitigation strategies.

d) **Work Permits:** For non-routine or high-risk operations, a formal work permit system is enforced, including mandatory pre-task risk assessments and safety protocols. These permits ensure that appropriate safety procedures are followed before and during the task.

e) **Training and Awareness:** Continuous training and awareness initiatives are delivered to empower employees to recognize, assess, and report workplace hazards. This helps to foster a proactive safety culture within the organization.

f) **Review of HSE Data:** Incident records, trend reports, and other safety metrics are routinely analyzed to identify recurring risks and emerging hazards.

g) **Regulatory Compliance:** OIL ensures adherence to relevant health and safety regulations and guidelines issued by statutory bodies including Oil Industry Safety Directorate (OISD), Directorate General of Mines Safety (DGMS), State Factory Inspectorates, Petroleum and Natural Gas Regulatory Board (PNGRB), and Petroleum and Explosives Safety Organization (PESO), contributing to enhanced process safety and compliance integrity.

h) **Safe Operating Procedures (SOPs)**: OIL has developed Standard Operating Procedures (SOPs) for critical operations, safety practices, emergency response, and asset integrity management. These SOPs serve as structured guidelines to ensure consistent, safe, and efficient execution of operational activities across all locations.

i) **Policy**: In the spirit of upholding strict standards and not tolerating any violations related to operational integrity and HSE practices, OIL has published a Zero Tolerance Policy for its employees. This policy clearly defines unacceptable behaviors and empowers the organization to take prompt and decisive action in the event of any lapses, thereby reinforcing a culture of safety, accountability, and operational discipline.

j) **Loss Control Tours**: Loss Control Tours have been initiated and integrated into a digital application to enable prompt reporting, tracking, and resolution of safety observations.

Additionally, the company conducts mock drills (Level I, II, and III) at regular intervals to test emergency response readiness. Disaster and emergency response plans such as DMP, ERDMP, and CDMP are in place.

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

Yes.

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

Yes

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

(BRSR Core Attribute 5 : Enhancing Employee Wellbeing and Safety)

Safety incident/ numbers	Categories	FY2025-26[34]	FY2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees (Permanent)	0.199	0
	Workers (non-permanent)[35]	0.206	0.071
Total recordable work-related injuries	Employees (Permanent)	1	0
	Workers (non-permanent)	7	2
No. of fatalities	Employees (Permanent)	0	0
	Workers (non-permanent)	1	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees (Permanent)	0	0
	Workers (non-permanent)	0	0[36]

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

At Oil India Limited (OIL), ensuring a safe and healthy workplace remains a core priority. Guided by our vision of achieving "Zero Accident and No Harm to Man, Machine, and Material," we have implemented a robust HSE Management System that aligns with regulatory mandates and global best practices. This system is driven by leadership commitment, regular monitoring, and a continuous improvement approach.

Safety Performance Highlights (FY 2025–26):

1. A total of 230 Nos. Multi-disciplinary Safety Audits, 153 Nos. Surprise Safety inspections, 163 Nos. fire safety audits, 77 Nos. Pre Spud Audits and 172 Nos. Pre Spud Audits were undertaken across all spheres to reinforce safety compliance and operational preparedness across installations.
2. During blowout control of Well No. KSG#76, operated by M/s GeoEnpro in the Kharsang Oil Field, the well was capped successfully within 24 days without any accidents.

[34] *Independent assessment/ evaluation/assurance on the above figures has been carried out by Bureau Veritas (India) Private Limited*

[35] *Includes non-executives(employees) and contractual workers also.*

[36] *Restatement from previous year.*

3. Continued emphasis on workforce participation and proactive hazard identification resulted in the reporting of 736 Near Miss incidents and issuance of 1,718 STOP Cards.

Highlights of Key HSE Initiatives in 2025–26:

Digital Transformation in HSE Management: NetZero- A user-friendly digital platform for incident reporting has been implemented under the HSSE system, enabling employees, contractors, and visitors to report incidents seamlessly without login credentials. Incidents can be reported through a QR code or a dedicated web portal, ensuring quick and accessible reporting from any location. The system captures essential details such as incident type, severity, location, and immediate actions, along with provision for uploading supporting evidence. This initiative has significantly enhanced transparency, ease of reporting, and timely communication of unsafe acts, unsafe conditions, and near-miss events.

LEAP Learning Management System (LMS): Our software-based platform delivers flexible, self-paced learning across a variety of critical HSE topics. Modules cover topics such as Safety Critical Equipment bypass, Standard Operating Procedures (SOPs), Stop Work Authority, and other key safety practices. By moving away from traditional classroom constraints, users can access modules on-demand at their own convenience, including outside of standard working hours. This 24/7 accessibility ensures continuous compliance and safety training without disrupting daily operational schedules.

Gap Analysis: A comprehensive gap analysis was undertaken covering seven applicable standards, including those related to HSE training for E&P personnel, Safety Management Systems, inspection of non-piggable pipelines, layout of oil and gas installations, fire protection systems, drilling safety, life-saving appliances. The exercise enabled assessment of alignment with updated requirements, identification of gaps, and prioritization of corrective measures, thereby strengthening compliance and enhancing overall safety management across the organization.

High impact resistance gloves were introduced during the year and included as a stock item under personal protective equipment (PPE).

Training & Capacity Building:

a) Enhanced Mine Vocational Training (MVT) and refresher programs.
b) Specialized sessions on HIRA, HAZOP, QRA, Mines Act, Gas Testing, and Work Permit systems.
c) Sensitization on Zero Tolerance Policy and Stop Work Authority.
d) Sensitization program on OSH & WC Code 2020
e) Capacity-building-cum-demonstration program by NDRF at two drilling rigs, focusing on safe evacuation of casualties from derrick floor, monkey board, and other elevated areas
f) HSE orientation for new executives and custom training for DGMS officials.
g) Safety programs for employees' families, promoting safety culture at home.

Safety Infrastructure & Visual Aids:

a) Inauguration of the HSE Galleria at Central Fire Station, Duliajan.
b) Installation of Safety KIOSKs and visual SOPs at key locations.
c) Comprehensive housekeeping and signage audits with top management oversight.
d) CCTV surveillance extended to major operational sites for enhanced monitoring.

Strengthening the HSE Framework:

- Structured Procedures & Audits: Our comprehensive HSE protocols are regularly reviewed and updated through internal and external audits to maintain best industry practice.
- Culture of Improvement: We actively address safety gaps via training, digital tools, stakeholder engagement, and collaboration with regulatory bodies.
- Infrastructure Integrity: Significant investments are made in infrastructure upgradation and refurbishment to ensure a safe and efficient operating environment.

OIL remains steadfast in its commitment to providing a safe, healthy, and environmentally responsible workplace. With every step forward, we strive to protect our people, assets, environment and the communities we serve.

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

	FY2025-26			FY2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	-	0	0	-
Health & Safety	0	0	-	0	0	-

14. Assessments for the year

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	96.36%
Working Conditions	96.36%

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.

Oil India Limited has implemented structured systems for timely redressal of safety-related risks and incidents. All safety incidents are investigated in line with the Oil Mines Regulations, PNGRB's ERDMP Regulations, OISD guidelines, and internal protocols. These investigations aim to identify systemic gaps and recommend corrective and preventive measures. Corrective actions are implemented by designated teams, and key findings are shared across relevant forums to enhance safety awareness. Regular audits by statutory bodies such as DGMS, PESO, CEA, Factory Inspectorate, PNGRB, and OISD further support continuous improvement and ensure compliance with safety standards.

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).

Employees – Yes ; Workers – Yes

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

As a part of the contract, it is mandatory to ensure that the statutory dues have been deducted and deposited by the value chain partners.

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

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY2025-26[37]	FY2024-25	FY2025-26	FY2024-25
Employees	0	0	Nil	Nil
Workers	0	0[38]	Nil	Nil

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

Yes. Oil India Limited (OIL) provides transition assistance programmes for employees approaching retirement through retirement counselling, pre-retirement/superannuation trainings/workshops, guidance on retirement benefits and procedures, etc.

5. Details on assessment of value chain partners:

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

[37] *Includes non-executives(employees) and contractual workers only.*
[38] *This is a restatement from last year*

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.

Not Applicable

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

OIL identifies its key stakeholder groups through a structured stakeholder mapping process that draws upon peer benchmarking, internal assessments, stakeholder interactions and analysis of recurring stakeholder references across communication and engagement platforms. Stakeholders are evaluated and prioritized based on their relationship with the Company, the impact of OIL's operations on them, their influence on the Company's activities and their level of interest in OIL's business. Engagement is undertaken through a combination of direct and indirect channels, and stakeholder feedback is periodically reviewed to strengthen engagement approaches and decision-making processes. Based on this assessment, OIL has identified 11 key stakeholder groups comprising both internal and external stakeholders, including employees, investors, communities, regulators and the 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 (Emails, SMS, Newspapers, Pamphlets, Advertisement, Community meetings, Notices Board, Website)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others)- Please specify	Purpose and scope of engagement including key topics and concerns raised during such engagements
Government and other regulators	No	Regular compliance submissions, official meetings	Annual, and Need-based	• Regulatory compliance and reporting • Alignment with national priorities and policies • Review of performance and strategic initiatives
Employees	No	HR/HSE surveys, Grievance Redressal Mechanism, Meetings with employee associations and unions	Annually and Need-based	• Communication on OIL's business goals, values, and principles • Implementation of best practices • Track key performance indicators and action plans • Performance management and organizational alignment

Stakeholder group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisement, Community meetings, Notices Board, Website)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others)- Please specify	Purpose and scope of engagement including key topics and concerns raised during such engagements
Suppliers	No	Vendor meets/Partners meet	Annually	• Understand and address their concerns • Dispute resolution • Strengthen vendor relations
Customers	No	Meetings, emails and telephonic interactions	Need-based	• Understand customer requirements and expectations • Enhance service delivery and satisfaction • Address operational concerns and resolve issues
Joint ventures and subsidiaries	No	Board meetings, performance reviews, and reports	Annually & Quarterly	• Review business performance • Facilitate informed decision making • Strategic alignment and collaboration
Industry partners	No	Seminars Conferences	Need-based	• Share performance data Inform on keys decisions and projects • Exchange industry knowledge and best practices
Communities	Yes	Stakeholder engagement through CSR initiatives / Public hearing during EIA study	Need-based	• Understand community needs and expectations • Implement community development initiatives
Contractors/ Implementing agencies	No	Meetings, project reviews	Need based	• To align their work with company policies and mandates (Compliance) • Ensure HSE requirements and monitor project implementation
NGOs /Civil society organizations	No	Meetings	Need-based	• Understanding and addressing their concerns

Stakeholder group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisement, Community meetings, Notices Board, Website)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others)- Please specify	Purpose and scope of engagement including key topics and concerns raised during such engagements
Media	No	Meetings (Press-Meet), Interview by Top Management	Annually, Need- based	• Communicate OIL's performance
Shareholders	No	Investor meetings, AGM	Annually & Need- based	• Communicate OIL's performance • Understanding any concerns

LEADERSHIP INDICATORS

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

Stakeholder consultations at OIL are primarily conducted by functional departments, sphere heads, and designated officers. Feedback and issues of strategic relevance are escalated to the Board either directly or through Board-level committees. Additionally, Board members engage with stakeholders during field visits, AGMs, and investor meets, ensuring stakeholder views are considered in strategic decisions.

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

Yes.

Stakeholder engagement is central to OIL's CSR and sustainability approach. OIL engages with local communities and other stakeholders through community meetings, awareness programmes, surveys, and grievance redressal mechanisms to identify key environmental and social concerns. Inputs received through these engagements are considered while planning and implementing CSR initiatives in line with Schedule VII of the Companies Act, 2013.

Based on stakeholder needs, OIL undertakes CSR interventions across healthcare, sanitation, education, livelihood and skill development, women empowerment, environmental sustainability, sports promotion, rural infrastructure, and relief and rehabilitation. Key initiatives include OIL Jigyasa for STEM learning, OIL Super-30 for coaching underprivileged students, OIL Arogya and OIL Sparsha for community healthcare, OIL Shakti for menstrual health awareness, and sanitation and drinking water projects under Swachh Bharat Mission.

OIL also supports sustainable livelihood through programmes such as OIL Jeevika, Rupantar, OIL Swabalamban and the Skill Development Institute, Guwahati. Women empowerment and support for persons with disabilities are promoted through vocational, nursing, handloom, handicraft and entrepreneurship training. Environmental initiatives under OIL Vasundhara focus on afforestation, biodiversity conservation, carbon sequestration and anti-erosion measures. In addition, OIL supports sports development, rural infrastructure, eco-tourism, environmental research and Government of India initiatives such as Swachh Bharat Abhiyan, PM CARES Fund and the Transformation of Aspirational Districts programme.

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

We actively engage with vulnerable and marginalized stakeholder groups through regular community interactions, need-assessment surveys, baseline studies, and impact assessments of CSR projects to evaluate the effectiveness and outcomes of initiatives undertaken. Key concerns identified include access to education, healthcare, sanitation, livelihood opportunities, and inclusion of people with disabilities etc. Based on these assessments, targeted interventions are implemented to address community needs and ensure sustainable and inclusive development.

PRINCIPLE 5: Businesses should respect and promote human rights

ESSENTIAL INDICATORS

1. Employees (executives) and workers (non-executives) 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)[39]	% (B / A)	Total (A)	No. of employees/ workers covered (B)	% (B / A)
Employees (executives)						
Permanent	1898	1627	85.72%	1854	357	19.26%
Other than permanent	107	0	0.00%	84	0	0%
Total Employees	2005	1627	81.14%	1938	357	18.42%
Workers (non-executives)						
Permanent	4695	440	9.37%	4558	73	1.60%
Other than permanent	292	0	0%	216	0	0%
Total Workers	4987	440	8.82%	4774	73	1.53%

[39] *Training Data also include Online Courses*

2. Details of minimum wages paid to employees (executives) and workers (non-executives), in the following format:

Category	FY2025-26					FY2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No.(C)	% (C/ A)		No.(E)	% (E/D)	No. (F)	% (F/D)
Employees (executives)										
Permanent	1898	0	0%	1898	100%	1854	0	0%	1854	100%
Male	1650	0	0%	1650	100%	1617	0	0%	1617	100%
Female	248	0	0%	248	100%	237	0	0%	237	100%
Other than Permanent	107	0	0%	107	100%	84	0	0%	84	100%
Male	78	0	0%	78	100%	74	0	0%	74	100%
Female	29	0	0%	29	100%	21	0	0%	21	100%
Workers (non-executives)										
Permanent	4695	0	0%	4695	100%	4558	0	0%	4558	100%
Male	4407	0	0%	4407	100%	4289	0	0%	4289	100%
Female	288	0	0%	288	100%	269	0	0%	269	100%
Other than Permanent	292	0	0%	292	100%	216	0	0%	216	100%
Male	254	0	0%	254	100%	190	0	0%	190	100%
Female	38	0	0%	38	100%	26	0	0%	26	100%

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

a. Median remuneration/ wages[40]

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD) [41]	08	97,56,873.41	00	-
Key Managerial Personnel	06	1,02,61,982.63	00	-
Employees other than BoD and KMP [42]	1649	34,03,852.08	248	28,90,384.65
Workers[43]	4407	16,15,261.35	288	13,11,607.08

b. Gross wages paid to females as % of total wages paid by the entity, in the following format: (BRSR Core Attribute 6 : Enabling Gender Diversity in Business)

	FY2025-26[44]	FY2024-25
Gross wages paid to females as % of total wages – (B/A)	7.69%	7.28%

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)

No, OIL has established systems and processes to address human rights-related concerns arising from its operations. While there is no single focal point exclusively dedicated to human rights matters, the Company follows a decentralized approach through designated departments, nodal officers and committees responsible for addressing specific human rights-related issues. Mechanisms such as employee grievance redressal systems, Internal Complaints Committees (ICCs), safety committees and the complaints handling system for external stakeholders help address concerns relating to workplace rights, non-discrimination, health and safety, and community grievances.

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[40] *Median remuneration is calculated based on total salary for the BoD/KMP and gross salary for all other employees.*

[41] *Considered: CMD (1), Functional Directors (4), and Independent Directors (4) — which includes sitting fees paid to the 3 Independent Directors whose tenure ended on 27th March 2026. However, as of 31st March 2026, there is only 1 Independent Director. Government Nominee Directors receive no remuneration.*

[42] *Salary mentioned is only for permanent employees.*

[43] *Salary mentioned is only for permanent workers.*

[44] *Independent assessment/ evaluation/assurance on the above figures has been carried out by Bureau Veritas (India) Private Limited*

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

Oil India Limited has established mechanisms to address human rights-related grievances in a timely, fair and structured manner. These mechanisms are aligned with applicable laws and provide accessible channels for employees and other stakeholders to raise concerns.

Key grievance redressal mechanisms include:

- **Online Grievance Management System** – A digital platform for employees to raise concerns, including those related to human rights, with defined processes for review and resolution. https://oilweb.oilindia.in/GrievanceSystem
- **Whistle-blower Policy and Vigil Mechanism** – Provides a confidential channel for reporting unethical conduct, violations of Company policies and other concerns, with safeguards against retaliation.
- **Internal Complaints Committees (ICCs)** – Constituted under the Prevention of Sexual Harassment (POSH) Act to address complaints related to workplace harassment and discrimination.
- **Safety Committees** – Functional across operational locations to address occupational health, safety and labour-related concerns in line with the Company's commitment to employee well-being.
- **Compliance Framework** – Established systems and procedures to ensure compliance with labour rights, health and safety requirements, non-discrimination, freedom of association, collective bargaining and ethical disciplinary practices.
- **Independent Vigilance Oversight** – An independent Chief Vigilance Officer (CVO), reporting to the Central Vigilance Commission (CVC), provides oversight and supports transparency and accountability in grievance handling.

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

	FY2025-26			FY2024-25		
	Filed during the year	Pending resolution at end of the year	Remarks	Filed during the year	Pending resolution at end of the year	Remarks
Employees						
Sexual Harassment	One (1)	Nil	-	Nil	Nil	-
Discrimination at workplace	Nil	Nil	-	Nil	Nil	-
Child Labor	Nil	Nil	-	Nil	Nil	-
Forced Labor/Involuntary Labor	Nil	Nil	-	Nil	Nil	-
Wages	Nil	Nil	-	Nil	Nil	-

	FY2025-26			FY2024-25		
	Filed during the year	Pending resolution at end of the year	Remarks	Filed during the year	Pending resolution at end of the year	Remarks
Other human rights related issues	Nil	Nil	-	Nil	Nil	-
Workers						
Sexual Harassment	One (1)	Nil	-	One (1)	Nil	-
Discrimination at workplace	Nil	Nil	-	Nil	Nil	-
Child Labor	Nil	Nil	-	Nil	Nil	-
Forced Labor/Involuntary Labor	Nil	Nil	-	Nil	Nil	-
Wages	Nil	Nil	-	Nil	Nil	-
Other human rights related issues	Nil	Nil	-	Nil	Nil	-

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

(BRSR Core Attribute 6: Enabling Gender Diversity in Business)

	FY2025-26[45] Current Financial Year	FY2024-25 Previous Financial Year
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	02	01
Complaints on POSH as a % of female employees/ workers	0.332%	0.184%
Complaints on POSH upheld	02	01

[45] *Independent assessment/ evaluation/assurance on the above figures has been carried out by Bureau Veritas (India) Private Limited*

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

Oil India Limited has instituted robust safeguards to protect complainants from any form of retaliation or adverse consequences in matters related to discrimination and harassment. These protections are embedded within the company's Grievance Management Policy and the Prevention of Sexual Harassment (POSH) Policy.

The organization strictly adheres to the provisions of the POSH Act, 2013, specifically Sections 9, 12, and 16. In addition, POSH Policy outlines clear guidelines under Clauses 6.1(2), 6.2.2(9), and 8.0, reinforcing the company's zero-tolerance stance on any form of adverse consequence against the complainant.

These mechanisms ensure that individuals feel safe and supported in reporting incidents, thereby fostering a respectful, inclusive, and legally compliant work environment.

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

Yes, OIL incorporates provisions in its contract agreements to safeguard labour rights and uphold human rights standards across its value chain. Key provisions include:

- **Prohibition of Child Labour** – No person below the age of 18 years is permitted to be employed for work under OIL contracts.
- **Fair Wages and Equal Remuneration** – Contractors are required to pay wages in accordance with applicable laws and ensure equal remuneration for men and women performing similar work.
- **Social Security Benefits** – Contractors must obtain and maintain registration under applicable social security legislations, including the Employees' Provident Fund (EPF) and Employees' State Insurance (ESI) schemes.
- **Employee Welfare and Statutory Benefits** – Contractors are required to provide statutory benefits, including gratuity and other applicable welfare measures, in accordance with prevailing labour laws.
- **Compliance with Labour Laws** – Contractors must comply with all applicable labour and employment legislations, including provisions relating to wages, working conditions, employee compensation, maternity benefits, contract labour, migrant workers and social security requirements.

These provisions help ensure that workers engaged through OIL's contractors are treated fairly, with dignity and in accordance with applicable human rights and labour standards.

10. Assessment for the year

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labor	96.36%[46]
Forced/involuntary labor	NIL
Sexual harassment	NIL

[46] *As part of safety audits, statutory forms capturing details such as date of birth, address, etc. are verified, which also serves to confirm non-engagement of child labour.*

Discrimination at workplace	NIL
Wages	12.73%
Others – Work Environment	53.33%

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

Not Applicable

LEADERSHIP INDICATORS

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

Nil.

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

Human rights related aspects such as timely payment of wages, safe work environment, labor license compliance, sanitation facilities, and access to first aid are covered as part of the assessment for the employees and contractual workers at operational sites. OIL reviews these aspects in line with applicable HSE requirements, contractual provisions, and labor laws, including the Contract Labor (Regulation and Abolition) Act, 1970, etc.

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?

Oil India Limited has taken measures to ensure that its office premises are accessible to differently abled visitors, in alignment with the Rights of Persons with Disabilities Act, 2016. Wheelchair ramps and lifts have been installed at certain office locations to facilitate safe and independent access.

In addition, all upcoming and completed new office buildings are being designed with enhanced accessibility features, reflecting the company's ongoing commitment to inclusivity and universal design principles. These efforts aim to create a welcoming and barrier-free environment for all stakeholders, including visitors with disabilities.

4. Details on assessment of value chain partners:

	% of Value partners (by value of business done with such partners) that were assessed
Sexual harassment	Nil
Discrimination at workplace	
Child labor	
Forced/involuntary labor	

Wages	
Others – please specify	

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

NA

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment

ESSENTIAL INDICATORS

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

(BRSR Core Attribute 3 : Energy footprint)

Parameter	Units	FY 2025-26[47,48]	FY2024-25
From renewable sources			
Total electricity consumption (A) (Solar)	**GJ**	5,332.36	3,149
Total fuel consumption (B)	**GJ**	0	0
Energy consumption through other sources, green electricity (C)	**GJ**	753.54	0
Total energy consumed from renewable sources (A+B+C)	**GJ**	**6,085.90**	**3,149**
From Non-Renewable Sources			
Total electricity consumption (D) (Grid)	**GJ**	102,573	111,301
Total fuel consumption (E)	**GJ**	20,162,290	21,560,555
Natural Gas	**GJ**	16,235,910	16,225,089
Diesel	**GJ**	13,04,393	1,137,140
Diesel (Vehicles)	**GJ**	249,310	253,228
Petrol	**GJ**	538	678
Petrol (Vehicles)	**GJ**	9621	9,466
Natural gas Flaring	**GJ**	1,834,310	3,391,491
Crude oil	**GJ**	528,206	543,463
Energy consumption through other sources (F)	**GJ**	**0**	**0**
Total energy consumed from non-renewable sources (D+E+F)	**GJ**	**20,264,863**	**21,671,856**
Total energy consumed (A+B+C+D+E+F)	**GJ**	**20,270,949**	**21,675,005**
Revenue	*INR Crore*	*21,345.94*	*22,117.22*
Energy intensity per rupee of turnover *(Total energy consumption / revenue in Crore rupees)*	**GJ/INR Crore**	949.60	980.02

[47] *Independent assessment/ evaluation/assurance on the above figures has been carried out by Bureau Veritas (India) Private Limited*

[48] *Contextual details of the calculations and methodology has been added to Annexure IA*

Parameter	Units	FY 2025-26[47,48]	FY2024-25
Energy intensity per USD Mn of turnover adjusted for Purchasing Power	**GJ/USD Mn**	1931.50	2024.69[49]
Energy intensity in terms of physical output	**GJ/MMToe**	3054694.12	3230254.11

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. PAT scheme is not applicable to E&P companies.

3. Provide details of the following disclosures related to water, in the following format: (BRSR Core Attribute 2: Water footprint)

Parameter	Units	FY2025-26[50,51]	FY2024-25[52]
Water withdrawal by source (in kiloliters)			
(i) Surface water	*KL*	145,400[53]	149,987
(ii) Groundwater	*KL*	1,771,485	2,394,299
(iii) Third party water	*KL*	484,024	350,075
(iv) Seawater / desalinated water	*KL*	21.90	7,176
(v) Others[54]	*KL*	224,107	18
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	KL	2,625,038[55]	2,901,555
Total volume of water consumption (in kiloliters) [56]	KL	2,625,038	2,901,555
Revenue	*INR Crore*	21345.94	22,117.22
Water intensity per rupee of turnover (Water consumed / revenue in Crore rupees)	*KL/INR Crore*	122.98	131.19

[49] this is a restatement from previous year

[50] *Independent assessment/ evaluation/assurance on the above figures has been carried out by Bureau Veritas (India) Private Limited*

[51] *Details of the calculations and methodology has been added to Annexure IB*

[52] *This is a restatement from previous year since till previous year OIL considered water supplied to local communities and townships, but from this year OIL has considered only the volume of water used for its operations*

[53] *Surface water used for operational and office purposes are considered. Rest is being used by township/local community.*

[54] *In FY25-26, 36,97,611.04 KL of formation water was generated and disposed. This quantum of water is not considered for water withdrawal and consumption computations as it was neither withdrawn nor consumed.*

[55] *We have assumed water consumption of 45 L/day/employee for facilities with no flowmeters installed and/or leased facilities*

[56] *Assumption for reporting – Total water withdrawal is equivalent to total water consumption*

Parameter	Units	FY2025-26[50, 51]	FY2024-25[52]
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	*KL/USD Mn*	250.13	271.04[57]
Water intensity in terms of physical output	*KL/MM Toe*	395,575.38	432,422.62

4. Provide the following details related to water discharged: (BRSR Core Attribute 2: Water footprint)

Parameter	FY2025-26[58] Current Financial Year	FY2024-25 Previous Financial Year
Water discharge by destination and level of treatment (in kilolitres) [59]		
(i) To Surface water		
- No treatment	70,503.84[60]	88,529.72[61]
- With treatment – please specify level of treatment	Not Applicable	Not Applicable
(ii) To Groundwater		
- No treatment	Not Applicable	Not Applicable
- With treatment – please specify level of treatment	Not Applicable	Not Applicable
iii) To Seawater		
- No treatment	Not Applicable	Not Applicable
- With treatment – please specify level of treatment	Not Applicable	Not Applicable
iv) Sent to third-parties		
- No treatment	Not Applicable	Not Applicable
- With treatment – please specify level of treatment	Not Applicable	Not Applicable
(v) Others		
- No treatment	Not Applicable	Not Applicable

[57] this is a restatement from previous year

[58] *Independent assessment/ evaluation/assurance on the above figures has been carried out by Bureau Veritas (India) Private Limited*

[59] *The disposal water is injected in the disposal wells, below the aquifers which is for operational use like EOR*

[60] *Considered the water consumption by employees and workers in the offices of OIL*

[61] *this is a restatement from previous year*

Parameter	FY2025-26[58] Current Financial Year	FY2024-25 Previous Financial Year
- With treatment – please specify level of treatment	Not Applicable	Not Applicable
Total water discharged (in kiloliters)	70,503.84	88,529.72

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

Yes.

Oil India Limited has implemented a Zero Liquid Discharge (ZLD) system across its operational areas through the deployment of Produced Water Re-Injection (PWRI) systems and centralized Effluent Treatment Plants (ETPs), including modular units at remote sites. Treated effluent meeting MINAS standards is re-injected into Water Disposal Wells (WDWs), ensuring zero discharge of wastewater into the environment. During FY 2025–26, five Water Disposal Wells (WDWs) were drilled to strengthen the Company's water management infrastructure. Plans are underway to establish a desalination unit to convert high-salinity water into reusable process water. Through these targeted interventions, OIL is embedding circular water use into its operations and setting a higher benchmark for environmental stewardship in the energy sector.

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

Parameter[62]	Please specify unit	FY2025-26[63, 64]	FY2024-25[65]
NOx	μg/m3	23.21	22.14
SOx	μg/m3	7.67	7.46[66]
Particulate matter (PM10)	μg/m3	73.17	69.63
Particulate matter (PM2.5)	μg/m3	38.35	37.79
Volatile organic compounds (VOC)	μg/m3	<4.2	<4.2

[62] *SOx values reported as <6.0 have been considered as 6.0 for average calculation, while VOC and HAP values reported as <4.2 have been considered as 4.2, representing the minimum detection limits of the monitoring instruments. Further, the averages have been calculated based on monitoring data available for 155 installations (FY 2025-26) and 158 installations (FY 2024-25); installations where the parameter was not applicable (N/A) have been excluded*

[63] *While calculating the monthly average for the year, data from a few installations was unavailable due to contract transition, installation maintenance/closure, or occasional equipment breakdowns or calibration requirements; hence, the average is based on available data*

[64] *Contextual information can be found in Annexure ID*

[65] *For FY 2023-24, Air emission data for February–March 2024 could not be recorded due to expiry of the contract, and annual figures were derived from monthly averages for April 2023–January 2024.*

[66] this is a restatement from last year

Parameter[62]	Please specify unit	FY2025-26[63,64]	FY2024-25[65]
Hazardous air pollutants (HAP)	µg/m3	<4.2	<4.2
Others – please specify	-	-	-

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

(BRSR Core Attribute 1 : Green-house gas (GHG) footprint)

Parameter	*Unit*	FY 2025-26[67]	FY 2024-25[68]
Total Scope 1 emissions (Break- up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	*Metric tonnes of CO2 equivalent*	1,170,109[69] CO_2: 1,168,290.44 CH_4: 738.52 N_2O: 1080.04	1,245,928 CO_2: 1,244,055.20 CH_4: 771.36 N_2O: 1101.21
Total Scope 2 emissions (Break- up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	*Metric tonnes of CO2 equivalent*	20,229	22,477
Revenue	*INR Crores*	21,345.94	22,117.22
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and scope 2 GHG emissions / Revenue from operations)	*Metric tonnes of CO2 equivalent/ INR Crores*	55.76	57.35
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	*Metric tonnes of CO2 equivalent/ USD Mn*	113.42	118.48
Total Scope 1 and Scope 2 emission intensity in terms of physical output	*Metric tonnes of CO2 equivalent/ MMToe*	179,375.95	189,031.96
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be			-

[67] *Independent assessment/ evaluation/assurance on the above figures has been carried out by Bureau Veritas (India) Private Limited*

[68] *This is a restatement from previous year*

[69] *HFCs, PFCs, and SF6 are not taken into accounting as data was not available. However, OIL has started to gather data related to these, and it will be added in the next FY*

Parameter	Unit	FY 2025-26[67]	FY 2024-25[68]
selected by the entity			

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

Yes, some of the key measures undertaken are as follows:

S. No	Name and brief of project	Form of energy saved	Unit	Qty	Equivalent CO2 Emission (Tonnes)
1	Zero routine Flare: Construction of pipelines and installation of 09 (nine) low pressure booster compressors which led to reduction in flare compared to previous year	Natural Gas	SCM	47,778,000	87,446.75
2	Energy savings achieved through the installation and replacement of energy-efficient equipment.	Natural Gas	SCM	1,500,012.00	2,745.43
3	Utilization of Green Grid Electricity	Electricity	kWh	209,315.70	148.62
4	Increase of solar electricity across operations of OIL	Electricity	kWh	465,193	338.20

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

(BRSR Core Attribute 4 : Embracing circularity – details related to waste management by the entity)

Parameter	FY2025-26[70,71]	FY2024-25
Total Waste generated (in metric tonnes)		
Plastic waste ***(A)***[72]	238.68 MT	64 MT
E-waste ***(B)***	10.417 MT	3.92 MT

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[70] *Independent assessment/ evaluation/assurance on the above figures has been carried out by Bureau Veritas (India) Private Limited*

[71] *Contextual Details of calculations and methodology has been included in Annexure IC*

[72] *OIL does not generate primary plastic waste through its core operations. Plastic waste generation is limited exclusively to secondary post-procurement waste arising from imported equipment, chemical packaging, and machinery wraps*

Parameter	FY2025-26[70,71]	FY2024-25
Bio-medical waste ***(C)***	16.53 MT	15.42 MT
Construction and demolition waste (D)	0	0
Battery waste ***(E)***	34.95 MT	16.19 MT
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	6337.10 MT	3,947.44 MT
Burnt Lube Oil	415.60 MT	80.69 MT
Oily Sludge	4350.26 MT	3552.04 MT
Chemical sludge from wastewater treatment	1233 MT	197.46 MT
Oil soaked cotton & Contaminated Jute	16.27 MT	12.96 MT
Contaminated containers[73]	321.98 MT	104.28 MT
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)		
Drill cuttings & solids	1276 MT	851 MT
Metal scrap	3343.099 MT	3831.25 MT
Total (A+B+C+D+E+F+G+H)	11256.79 MT	8729.22 MT
Formation water (MT)	3697611.04 MT	3622178.61 MT
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (MT/INR Crores)	0.527	0.39
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (MT/USD Mn)	1.073	0.82[74]
Waste intensity in terms of physical output (MT/MMToe)	1696.32	1300.93
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 tonnes)		
Category of waste		
(i) Recycle (Includes waste sold to both registered and non-registered recyclers)	4612.95 MT	4091.24 MT
(ii) Re-used for own purpose (a+b)	94.08 MT	13.34 MT
Reused burnt oil (a)	94.08 MT	13.06 MT

[73] *Considered metallic drums at 200kg, PVC heavy drums at 200kg, and rest PVC drums ranging between 8-50kg*

[74] this is a restatement from previous year

Parameter	FY2025-26[70,71]	FY2024-25
Reused containers (b)	-	0.28 MT
(iii) Other recovery operations – Sludge recovery plant	1937 MT	2832.15 MT
Total	6644.03 MT	6936.73 MT
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	6.28 MT	8.21 MT
(ii) Landfilling	-	-
Disposal in HDPE lined pit	2535.98 MT	1191.14 MT
(iii) Other disposal operations - Bio-remediation	2031 MT	593.07 MT
Total	4573.25	1792.42 MT

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 waste.

Oil India Limited (OIL) has instituted a structured and environmentally responsible waste management system to ensure the safe handling, treatment, and disposal of hazardous and non-hazardous waste across its operations:

Hazardous Waste

- **Oily Sludge:** Sludge generated from tank bottoms at installations is processed at OIL's installations in FHQ, Duliajan, where recoverable crude is extracted and redirected to collection stations. The residual waste is treated through in-situ and ex-situ bioremediation in collaboration with authorized environmental agencies. Emergency spill scenarios are also addressed using the same bioremediation protocols.
- **Spent Oil:** Used lubricants from operational facilities are systematically collected and transferred to authorized recyclers.
- **Chemical sludge from wastewater treatment:** In wastewater treatment facility in drilling rigs, By-products from effluent treatment units are securely contained in HDPE-lined pits, effectively preventing soil contamination and leaching.
- **Oil soaked cotton rag:** Contaminated rags and absorbents are either incinerated or subjected to bioremediation based on contamination level and regulatory norms.

Non-Hazardous Waste

- **Drill Cuttings:** Drill cuttings, comprising solid materials removed from the wellbore during drilling operations, are thoroughly cleaned and stored in HDPE-lined pits. All drilling rigs are equipped with Effluent Treatment Plants (ETPs) to facilitate the treatment and proper management of drilling waste in accordance with applicable environmental requirements.
- **E-Waste:** E-Waste are routed through registered recyclers, ensuring safe disposal and materials recovery.

- **Battery:** Spent batteries are routed through registered recyclers, ensuring safe disposal and materials recovery.

- **Bio-Medical Waste:** Medical waste from healthcare facilities is incinerated using a double-chamber system in compliance with State Pollution Control Board standards.

- **Other Scrap:** Miscellaneous scrap ranging from metals to plastics and wood is disposed of via a formal arrangement with MSTC, promoting transparency and sustainability in scrap handling.

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

As per the provision of Environment Impact Assessment, 2006, OIL takes Environmental Clearance (EC) before starting any E&P operations. Accordingly, as per the requirement under Forest Act/Wildlife Act/CRZ Regulation etc. additional clearances in conjunction with EC are also obtained by OIL.

S.No.	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
1	Assam	Onshore oil & gas exploration & production	Yes
2	Andaman	Offshore oil & gas exploration & production	Yes
3	Arunachal Pradesh	Onshore oil & gas exploration & production	Yes
4	Tripura	Onshore oil & gas exploration & production	Yes

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

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

Onshore Oil & Gas Development & Production (96 Developmental Drilling Wells) in Dibrugarh, Sivasagar and Charaideo Districts under Moran, Moran Extension, Dholiya and Dumduma (Part-A) PMLs along with One Secondary Tank Farm at Moran, Assam.	IA/AS/IND2/52 9971/2025	26-04-2025	Yes	No. EIA study report is under review	Welcome to PARIVESH
Proposed Onshore Developmental Drilling and Production from 85 Wells in Baghewala PML Block (200.26 Sq. Km) situated at Village Baghewala, Taluk Pokhran, Districts Jaisalmer & Bikaner, Rajasthan (presently falling under Tehsil Bap, District Phalodi, Rajasthan)	IA/RJ/IND2/554 057/2025	19-11-2025	Yes	No. EIA study report is under preparation.	Welcome to PARIVESH

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

LEADERSHIP INDICATORS

1. Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format

Parameter	FY2025-26[75] Current Financial Year	FY2024-25 Previous Financial Year
From renewable sources		
Total electricity consumption (A)	5,332.36 GJ	3,149 GJ

[75] *Independent assessment/ evaluation/assurance on the above figures has been carried out by Bureau Veritas (India) Private Limited*

Parameter	FY2025-26[75] Current Financial Year	FY2024-25 Previous Financial Year
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	753.54 GJ	0 GJ
Total energy consumed from renewable sources (A+B+C)	**6,085.90 GJ**	**3,149 GJ**
From non-renewable sources		
Total electricity consumption (D)	102,573 GJ	111,301 GJ
Total fuel consumption (E)	20,162,290 GJ	21,560,555 GJ
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	**20,264,863 GJ**	**21,671,856 GJ**

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

Parameter	FY2025-26[76] Current Financial Year	FY2024-25 Previous Financial Year
Water discharge by destination and level of treatment (in kilolitres) [77]		
(i) To Surface water		
- No treatment	70,503.84[78]	88,529.72[79]
- With treatment – please specify level of treatment	Not Applicable	Not Applicable
(ii) To Groundwater		
- No treatment	Not Applicable	Not Applicable
- With treatment – please specify level of treatment	Not Applicable	Not Applicable
iii) To Seawater		
- No treatment	Not Applicable	Not Applicable
- With treatment – please specify level of treatment	Not Applicable	Not Applicable

[76] *Independent assessment/ evaluation/assurance on the above figures has been carried out by Bureau Veritas (India) Private Limited*

[77] *The disposal water is injected in the disposal wells, below the aquifers which is for operational use like EOR*

[78] *Considered the water consumption by employees and workers in the offices of OIL*

[79] this is a restatement from previous year

Parameter	FY2025-26[76] Current Financial Year	FY2024-25 Previous Financial Year
iv) Sent to third-parties		
- No treatment	Not Applicable	Not Applicable
- With treatment – please specify level of treatment	Not Applicable	Not Applicable
(v) Others		
- No treatment	Not Applicable	Not Applicable
- With treatment – please specify level of treatment	Not Applicable	Not Applicable
Total water discharged (in kiloliters)	70,503.84	88,529.72

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

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

i. Name of the area: Rajasthan

ii. Nature of operations: Extraction of crude oil and production of natural gas

Parameter	Units	FY2025-26[80]	FY2024-25
Water withdrawal by source (in kiloliters)			
(i) Surface water	*KL*	42,568	37,243
(ii) Groundwater	*KL*	10,316	10,092
(iii) Third party water	*KL*	3,139	3,503
OIL House	*KL*	*0*	*0*
Baghewala Area (for Drilling and Production activities) from IGNP	*KL*	*0*	*0*
(iv) Seawater / desalinated water	*KL*	*0*	*0*
(v) Others (Municipal water)	*KL*	*19*	*18*
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	KL	56,042	50,856

[80] *Independent assessment/ evaluation/assurance on the above figures has been carried out by Bureau Veritas (India) Private Limited*

Parameter	Units	FY2025-26[80]	FY2024-25
Total volume of water consumption (in kiloliters)	KL	56,042	50,856
Turnover	*INR Crore*	*21345.94*	*22,117.22*
Water intensity per rupee of turnover *(Water consumed /turnover)*	**KL/INR Crore**	2.63	2.30
Water intensity *(optional)* – the relevant metric may be selected by the entity		-	-
Water discharge by destination and level of treatment (in kilolitres)			
(i) Into Surface water	*KL*		
- No treatment	*KL*	1380.60	1170.00[81]
- With treatment – please specify level of treatment	KL		
(ii) Into Groundwater	KL	Not applicable	Not applicable
- No treatment	KL		
- With treatment – please specify level of treatment	KL	Not applicable	Not applicable
iii) Into Seawater	KL	Not applicable	Not applicable
- No treatment	KL		
- With treatment – please specify level of treatment	KL	Not applicable	Not applicable
iv) Sent to third-parties	KL	Not applicable	Not applicable
- No treatment	KL	Not applicable	Not applicable
- With treatment – please specify level of treatment	KL	Not applicable	Not applicable
(v) Others	KL		
- No treatment	KL	Not applicable	Not applicable
- With treatment – please specify level of treatment	KL	Not applicable	Not applicable
Total water discharged (in kilolitres)	KL	1380.60	1170.00

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

[81] this is a restatement from previous year

Parameter[82]	*Unit*	FY2025-26[83]	FY2024-25[84]
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)[85]	*Metric tonnes of CO2 equivalent*	1,79,01,967.00	1,68,77,351.34
Turnover	*INR Crores*	21345.94	22,117.22
Total Scope 3 emissions per rupee of turnover	*Metric tonnes of CO2 equivalent/ INR Crores*	838.66	763.09
Total Scope 3 emission intensity *(optional)* – the relevant metric may be selected by the entity			-

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.

OIL recognizes the importance of preserving biodiversity, particularly in ecologically sensitive regions where it operates. The company has adopted a range of proactive measures to assess, mitigate, and minimize both direct and indirect environmental impacts. As part of its commitment, OIL conducts comprehensive Environmental Impact Assessments (EIAs) studies to identify potential risks to biodiversity. This has enabled the development of a tailored Environmental Management Plan (EMP), which outlines specific preventive and remedial actions.

Additionally, OIL ensures full compliance with the environmental safeguards and conditions prescribed in Environmental Clearance (EC) approvals. Ongoing monitoring and adaptive management further support the goal of minimizing ecological disruption. The company continues to enhance its environmental performance by integrating biodiversity conservation into its broader sustainability strategy.

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:

S.No.	Initiative Undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
1	Recovery of hydrocarbon from oily waste	Oil India Limited has established a dedicated treatment facility to extract recoverable hydrocarbons from oily waste	Processed 4350.26 KL of oily sludge from Oil India Limited's production installations and

[82] *All applicable categories of scope 3 emissions have been considered*
[83] *Independent assessment/ evaluation/assurance on the above figures has been carried out by Bureau Veritas (India) Private Limited*
[84] *This is a restatement from last year*
[85] Scope 3 emissions breakup as per CH4, N20, HFCs, PFCs, SF6, NF3 is not available.

S.No.	Initiative Undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
		streams, including tank bottom sludge and spilled crude oil. This initiative not only maximizes resource recovery but also significantly reduces the environmental risks associated with conventional disposal methods like landfilling or incineration.	tank farms through end-to-end handling, transportation, and treatment. The initiative recovered 2,589.8 KL of crude oil while enabling the safe separation and disposal of water, sediments, and other waste.
2	Waste Management	Project Chetna, a year-long flagship campaign dedicated to promoting a culture of cleanliness and hygiene across the company's workplaces, township, and surrounding areas	Through consistent Information, Education, and Communication (IEC) activities, Project Chetna raised awareness on the significance of cleanliness and its direct impact on individual well-being and environmental health
3	Installation of ETPs	Our central Effluent Treatment Plant (ETP) has a total treatment capacity comprising one unit of 7,200 KLPD, one unit of 5,000 KLPD, one unit of 1200 KLPD, one unit of 500 KLPD, two units of 300 KLPD each, and one unit of 250 KLPD. This water, separated during upstream operations, is treated at the ETPs to ensure compliance with the Minimum National Standards (MINAS) for effluent quality before being safely reinjected into designated injection wells. Proposal for connectivity of the drainage system of PS-10, Barauni with the Effluent Treatment Plant (ETP) of IOCL Barauni is under consideration for improved environmental management and disposal practices.	This approach minimizes the volume of wastewater requiring disposal and significantly lowers the dependence on groundwater resources
4	Gas Blending System	Procurement of the 2nd and 3rd Dynamic Gas Blending (DGB) systems, following the successful implementation in one in-house drilling rig, is currently under progress for retrofitting 1000 RPM Caterpillar engines of rigs V-1 and V-2. The DGB-enabled engines will be capable of operating on either 100% diesel or a blended fuel comprising diesel and natural gas, with a maximum gas substitution of up to 70%. This system facilitates the utilization of otherwise flared gas as a supplementary fuel, thereby reducing diesel consumption	Based on the success of the pilot FY2024-25, with notable cost savings of 24.6 INR Million, we have initiated the procurement process for two more of these DGB Systems, and expected commissioning is in FY2026-27

S.No.	Initiative Undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
		and environmental impact. Additionally, the DGB system dynamically optimizes gas substitution across the entire operating range of the engine, including transient loading conditions, ensuring safe and efficient performance	
5	Diesel Oxidation Catalyst (DOC) Initiative	OIL implemented Diesel Oxidation Catalysts (DOCs) across drilling rigs to control particulate emissions from powerpack engines. The DOC system uses a catalytic reaction to reduce carbon monoxide, hydrocarbons, and the soluble organic fraction of particulate matter in exhaust gases, thus lowering air pollution. The initiative started with the successful installation and testing of DOC units on Rig S#7, with emission parameters recorded before and after installation to validate effectiveness. The DOCs demonstrated significant improvements in emission reductions, supporting compliance with environmental regulations and contributing to cleaner operations and workplace safety	In FY 2024–25, OIL installed Diesel Oxidation Catalyst (DOC) units , resulting in significant reductions in key air pollutants ie Carbon Monoxide (27.5%), Sulphur Dioxide (30.6%), Nitrogen Oxides (23.9%), and Particulate Matter (34.8%). Building on the demonstrated emission-reduction benefits, the initiative was scaled up during FY 2025–26, with 31 DOC units commissioned to date and an additional 5 units currently under installation.
6	Flaring	OIL has adopted a strategic plan to become less than 1% flaring company by 2027, with a focus on upgrading its installations and pipeline networks like Kumchai-Kusijan pipeline, Nadua-Dikom pipeline, Lakwagaon gas evacuation pipeline and commissioning of gas booster compressor facilities. additionaly Construction of pipelines for evacuation of gas to reduce gas flaring at Lakwagaon area is 90% completed OIL has installed 09 (nine) lowpressure booster compressors across 07 (seven) locations in Upper Assam, enabling recovery and evacuation of low-pressure associated gas. Estimated reduction in flaring: 1,20,000 SCMD	Resulted in approximately 0.09 million tonnes of CO_2 equivalent emissions.
7	Bioremediation	OIL successfully undertook processing of 1.3 lakh MT of legacy waste at Duliajan Dumping Yard through Biomining and Bioremediation. The initiative has significantly reduced environmental footprint, contributed to greenhouse gas mitigation, and enabled land reclamation.	The initiative has significantly reduced environmental footprint, contributed to greenhouse gas mitigation, and enabled land reclamation.

S.No.	Initiative Undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
8	Mud plant recycling	The disposal of used drilling fluid upon completion of drilling operations at each location is a significant environmental concern for the oil industry. In this context, mud volume at drilling sites was judiciously maintained with the required safety margin to ensure safe and efficient operations, while simultaneously reducing discharge volume and minimizing the use of source water. Further, a substantial portion of the leftover mud from completed wells was reused in other drilling wells through bowser transportation services, thereby reducing chemical consumption and contributing to cost optimization. Left over mud is also recycled in Kathalguri mud plant for further use in other drilling location	63,000 bbls (11466 KL) of drilling fluid was recycled and reused in FY 2025-26.
9	Water Harvesting	Rainwater harvesting systems have been installed at various operational locations to capture and utilize rainwater, thereby reducing dependence on freshwater sources and supporting sustainable water management	Harvested 9,812 kL of rainwater during FY 2025-26, reducing freshwater withdrawal and enhancing water conservation and resource efficiency.
10	Solar rooftop	Oil has taken the initiative to enhance solar rooftop capacity to integrate renewable energy in operations and reduce dependence on grid electricity.	During FY 2025-26, the initiative generated additional 465,193 kWh of renewable electricity, resulting in reduction of 338.20 tCO_2e emissions.

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

OIL has a comprehensive and structured Business Continuity and Disaster Management framework in place, designed to prevent, control, and mitigate the impact of emergency situations. The system follows a four-tier approach, tailored to address varying levels of incident severity:

i. Site-Specific Disaster Management Plan
ii. Onsite Disaster Management Plan
iii. Offsite Disaster Management Plan
iv. Corporate Disaster Management Plan

To respond effectively to critical emergencies such as blowouts or uncontrolled flows, OIL has constituted Crisis Management Teams (CMTs) based at its Field Headquarters in Duliajan. These teams are trained and equipped to handle high-risk situations swiftly and effectively

Mock drills are conducted at defined intervals, in accordance with the timelines specified in the respective emergency response plans. These drills are used to evaluate the effectiveness of the plans, and lessons learned are incorporated into updated response mechanisms. Identified gaps are addressed through corrective actions to ensure continuous improvement.

In addition, OIL has prepared Emergency Response and Disaster Management Plans (ERDMPs) in compliance with the Petroleum and Natural Gas Regulatory Board (PNGRB) ERDMP Regulations, 2010 (amended in September 2020). These plans have been certified by PNGRB-accredited third-party agencies and are approved by OIL's Board of Directors. A dedicated Director on the Board has been formally nominated to oversee compliance with these regulatory requirements, ensuring robust governance and accountability across all levels.

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.

A significant portion of our upstream value chain—approximately 75% of business transactions—involves heavy equipment manufacturers, while our downstream partners primarily consist of refineries. Both upstream and downstream partners operate with well-established environmental, social, and governance (ESG) frameworks. These partners have robust systems in place for sustainability reporting and impact assessments, which help minimize and manage adverse environmental effects across the value chain. As part of our value chain engagement strategy, we actively encourage the adoption of responsible practices to mitigate environmental risks.

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

Nil

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

a. By the listed entity:

Nil, During FY 2025-26, under the Green Credit Program (GCP) of the Ministry of Environment, Forest and Climate Change (MoEF&CC), OIL reserved 15 land parcels totaling 431 hectares across Assam and Odisha. By the end of FY 2025-26, plantation activities are under process in Assam and Odisha. Green credits are anticipated to be granted after five years following plantation of trees and verification as per the latest notification.

b. By the top ten (in terms 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 INDICATOR

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

Oil India Limited is affiliated with 11 trade and industry chambers/associations

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National)
1	Confederation of Indian Industries (CII) (PSE Council)	National
2	Federation of Indian Chambers of Commerce (FICCI)	National
3	Federation of Indian Petroleum Industry (FIPI)	National
4	World Energy Council India	National
5	United Nations Global Compact (UNGC)	International
6	Indian Federation of Green Energy	National
7	Association of Oil and Gas Operators (AOGO)	International
8	The Oil and Gas Decarbonization Charter (OGDC)	International
9	India Business & Biodiversity Initiative (IBBI)	National
10	International Association of Drilling Contractors (IADC)	International

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.

Not applicable

LEADERSHIP INDICATORS

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

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

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

ESSENTIAL INDICATORS

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

Name and brief details of project[86]	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain. (Yes / No)	Relevant Web link
Nil					

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

There is no such project where R&R is applicable.

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

OIL has a grievance receival and redressal mechanism to address concerns and complaints from community stakeholders in a transparent, responsive, and equitable manner, which includes:

- Community members can register grievances by approaching the nearest OIL installation.
- The concerned department reviews the complaint and takes the appropriate measures to resolve the matter.
- In instances where resolution at the site level is not achieved, the concerned department may escalate the issue to higher authorities within the organization or seek support from the District Administration or a neutral third party, to arrive at a mutually agreeable outcome.

Cases of higher complexity or sensitivity can be escalated to OIL's senior management for intervention and final resolution. This mechanism is designed to be timely, impartial, and accessible, reinforcing OIL's commitment to being a responsible corporate citizen that listens to and constructively engages with the communities in which it operates.

[86] *Land acquisition and the Social Impact Assessment (SIA) process have been initiated. However, details will be available upon completion of the statutory process by the District Authority, Tinsukia*

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

(BRSR Core Attribute 7: Enabling Inclusive Development)

	FY2025-26[87]	FY2024-25[88]
Directly sourced from MSMEs/ small producers[89]	20.80% (2138.91 Crore)	18.73%[90] (1790.30 Crore)
Sourced directly from within the district and neighbouring districts	85.30% (8770.98 Crore)	87.38% (8351.39 Crore)

5. Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or nonpermanent /on contract) as % of total wage cost

(BRSR core attribute 7: Enabling Inclusive Development)

Location	FY2025-26[91,92]	FY2024-25
Rural	6.92%	6.97%
Semi-urban	76.72%	77.19%
Urban	9.88%	9.65%
Metropolitan	6.48%	6.19%

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):

No negative social impact has been identified.

[87] *Independent assessment/ evaluation/assurance on the above figures has been carried out by Bureau Veritas (India) Private Limited*

[88] *Independent assessment/ evaluation/assurance on the above figures has been carried out by Bureau Veritas (India) Private Limited*

[89] *Procurement reported under this disclosure pertains only to Micro and Small Enterprises (MSEs), in line with Government of India procurement guidelines. Procurement from Medium Enterprises is not separately tracked in OIL's SAP system*

[90] *This is a restatement from FY2024-25*

[91] *Independent assessment/ evaluation/assurance on the above figures has been carried out by Bureau Veritas (India) Private Limited*

[92] *Data pertains to permanent employees and workers.*

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

S.No	State	Aspirational District	Amount spent (in INR)
1	Assam	Dhubri	8,500,000.00
		Goalpara	9,816,387.00
2	Arunachal Pradesh	Namsai	10,159,000.00
3	Madhya Pradesh	Rajgarh	7,764,441.00

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

Yes, Oil India Limited has adopted a preferential procurement policy in line with the Public Procurement Policy for Scheduled Castes (SC), Scheduled Tribes (ST), and Women Entrepreneurs. As part of this commitment, the company has incorporated appropriate provisions in its tendering processes to encourage and promote the participation of marginalized and vulnerable groups in public procurement activities. This approach not only supports inclusive economic development but also aligns with OIL's broader commitment to equitable and responsible business practices that uplift underrepresented communities

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

MSEs owned by SC/ST and Women Entrepreneurs as per Public Procurement Policy.

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

Particulars	Value (Rs.) Crores[93]	Percentage of total procurement (%)
Total procurement from MSE	2138.91	20.80%
Total procurement from SC/ST	48.795	0.475%
Total procurement from woman led MSE vendors	182.309	1.773%

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

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

[93] *These values include total procurement (including high-tech items), however excluding hi-tech items the total procurement from MSE is 55.32%, from SC/ST is 1.26%, and from women 4.72%*

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

Name of authority	Brief of the Case	Corrective action taken
Not applicable		

6. Details of beneficiaries of CSR Project

S.No.	CSR Project	Total no. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Setting up of 25 smart classrooms in Government schools and provision of 50 garbage e-rickshaws in Inner Manipur	22,500	Could not be precisely quantified
2	Health camps in Puri and Cuttack, Odisha	2,900	Could not be precisely quantified
3	Installation of 16 smart classrooms and provision of 412 classroom benches in Government schools in Papum Pare, Arunachal Pradesh	1,260	Could not be precisely quantified
4	Development of digital learning infrastructure through installation of 14 smart classrooms and distribution of 526 educational tablets in Government schools in Sikkim	566	Could not be precisely quantified
5	Fight Against Avoidable Blindness – Cataract surgery support for underprivileged people in Delhi-NCR	273	100%
6	Development of an MRI Unit at Marwari Hospital, Guwahati	2,000	Could not be precisely quantified
7	Installation of 465 solar street lights in Lambhua, Uttar Pradesh	10,000	Could not be precisely quantified
8	Distribution of 986 sewing machines and installation of 510 solar streetlights	10,000	Could not be precisely quantified
9	Installation of 905 solar streetlights at various locations in West Bengal	10,000	Could not be precisely quantified
10	Procurement of medical equipment for Government hospitals in Changlang, Arunachal Pradesh	10,000	Could not be precisely quantified
11	Placement-linked skill training by SDI, Guwahati-- Supporting the Government of India's Skill Development Mission through industry-aligned vocational training and placements.	590	Could not be precisely quantified

S.No.	CSR Project	Total no. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
12	Provision of emergency ambulance services in underserved areas of Howrah, West Bengal	500	Could not be precisely quantified
13	Provision of school buses for Akal Academy schools in the Ambala region	70	Could not be precisely quantified
14	Empowering women in Khonoma, Nagaland through livelihood initiatives	50	100%
15	"Integrated Aromatic Flori Village for Livelihood Enhancement" project in South Tripura	40	42.5%
16	JEE and NEET coaching support for students from low-income families	200	100%
17	OIL Pragyan Super-30- Flagship CSR initiative providing free residential JEE and NEET coaching to meritorious underprivileged students for admission to premier engineering and medical institutions.	200	100%
18	OIL Jigyasa- Established STEM and ICT labs with teacher training in rural government schools to promote technology-enabled learning,	5,714	Gender-wise: Female (Girls)= 57.95%, Caste-wise: 11.01%, SC: 8.82%, 0BC: 65.49%
19	OIL Shristi- Strengthening rural government school infrastructure to improve access to quality education.	61	Impacts the overall community (students, teachers & others) at large
20	OIL Disha- Supporting meritorious underprivileged students from economically disadvantaged families with civil services coaching and learning infrastructure to enhance career opportunities.	40	100%
21	OIL Arogya -A comprehensive maternal and child healthcare initiative focused on improving health, nutrition, sanitation, and reducing infant and maternal mortality. The project exclusively benefits women in the reproductive age group, pregnant women, lactating mothers, adolescent girls and children in the age group of 0-6 yrs.	40,875	100%
22	OIL Shakti- Promoting menstrual health and hygiene through community-based sanitary napkin production, awareness, and improved access to menstrual hygiene products. The project exclusively benefits women in the	1000	100%

S.No.	CSR Project	Total no. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
	reproductive age group and adolescent girls.		
23	OIL Sparsha - Providing accessible primary healthcare through mobile medical camps in remote communities.	1,16,476	Gender-wise: Female= 55.72%, Age-wise: Children= 23.50%, Elderly= 6.20%, Caste-Wise: SC: 13.73%, ST: 12.85%, OBC: 43.26%
24	Special Healthcare Camps in the rural districts of Baksa and Darrang, Assam.	270	Age-Wise: Children: 33.33%, Gender-wise: Female: 30.74%
25	Swachh Bharat Abhiyan- Promoting sanitation, hygiene, clean drinking water, waste management, and environmental awareness under the Swachh Bharat Mission.	Community at large	Impacts varied population groups at large as common facilities are created at the community/school/other levels
26	OIL Asha -Providing nutritional support, counselling, and care for underprivileged children undergoing cancer treatment.	3,403	100%
27	OIL Nursing School- OIL Nursing School, Oil India Hospital, Duliajan conducts 03 years Diploma in General Nursing & Midwifery (GNM) to prepare nurses to function as an efficient healthcare provider while also empowering women in the society.	30	100%
28	Transformation of Aspirational District - Strengthening healthcare, education, sanitation, and rural infrastructure in aspirational districts of Dhubri & Goalpara in Assam and Namsai in Arunachal Pradesh and Rajghar district in Madhya Pradesh through targeted CSR interventions.	Community at large	Impacts varied population groups at large as common facilities are created at the community level
29	Construction of 37 bedded multi-storied patient care cabins in AMCH, Dibrugarh	Community at large	Impacts varied population groups at large as common facilities are created at the healthcare level
30	OIL Jeevika- Promoting sustainable rural livelihoods through cluster-based agriculture and value chain development.	1,331 households	Occupation-wise: Marginal farmers=98.23%, Small farmer: 1.63%, Gender-wise: Female= 3.02%, Caste-wise: ST= 7.63%,

S.No.	CSR Project	Total no. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
			SC= 3.54%, Tea Garden Community= 3.00%, OBC: 23.34, MOBC: 54.77%
31	OIL Rupantar -Promoting entrepreneurship, skill development, and livelihood opportunities through SHGs and JLGs.	1,279 families	Gender-wise: Women led groups= 65.83%, Caste based: Tea Garden Community= 3.10%, SC= 3.28%, ST: 2.30%, OBC/MOBC: 23.06%
32	Agriculture Project- Promoting modern and sustainable agricultural practices to enhance farm productivity and farmers' livelihoods.	4,160 farm families	100%
33	Upgradation of Rubber Processing Centre, Tripura	Community at large	Impacts varied marginalized population groups at large as common facilities are created at the community level for processing
34	Establishment of Common Processing Unit for the Farmers, Dima Hasao	Community at large	Impacts varied marginalized population groups at large as common facilities are created at the community level for processing
35	OIL Sanskriti - provided assistance towards organizing a workshop cum training camp for 30 youths on handmade cane fan, a 400-year-old heritage craft of Auniati Satra, Majuli with the aim of obtaining GI tag to further enrich the handicraft as well as to pave ways of local employment.	30	Impacts the society at large
36	OIL Swabalamban - Providing placement-linked skill development and capacity-building training to enhance youth employability.	900	Gender-wise: Female= 45%, Caste-Wise: ST= 18%, SC= 4%, OBC= 62%, MOBC= 1%
37	OIL CoE- Centre of Excellence for Handicraft, Handloom and Entrepreneurship: Empowering rural women through eco-friendly handicraft, handloom, and entrepreneurship development.	225	100%
38	OIL Sakshyam - The project promotes sustainable learning amongst Divyangjan through a vocational learning centre, Pushpadalum' at Mrinaljyoti Rehabilitation Centre, Duliajan. Pushpadalum is dedicated	1,307	100%

S.No.	CSR Project	Total no. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
	towards engaging persons with disabilities for skill building in various trades for generation of sustainable livelihood opportunities through production of marketable goods		
39	Annie Smart Class Initiative Moran Blind School	62	100%
40	Community Based Rehabilitation (CBR) project for Persons with Disabilities	120	100%
41	OIL Lakshya 'OIL Lakshya', where avenues were created for providing professional coaching to the budding players by engaging certified rural football coaches who play the role of mentors towards nurturing the young football players.	2,000	100%
42	Rural Sports	Community at large	Community based development initiative
43	Coral Reef Monitoring and Conservation Initiative	Community at large	Environment & Ecology at large
44	OIL Nirman - In FY 2025-26, around 225.5 kms. of rural roads (226 in nos.) and 80 Nos. of culverts has been sanctioned and construction work is under progress. (State: Assam, Arunachal Pradesh)	Community at large	Impacts varied marginalized population groups at large as common infrastructure facilities are created at the school/community level
45	OIL Unnati - In FY 2025-26, OIL under CSR had undertaken development of 45 nos. of roadside public waiting sheds, 80 nos. of community halls/cultural centers and 30 nos. of rural auditoriums. (State: Assam, Arunachal Pradesh)	Community at large	Impacts varied marginalized population groups at large as common infrastructure facilities are created at the school/community level
46	Development of Sports Infrastructure - OIL under CSR contributed towards setting up of a High-Performance Sports Training and Rehabilitation Centre at Jorhat, Assam in association with NRL and Govt. of Assam. The Centre will cater to the needs of budding talents as well as sports persons of the State while providing a scientific approach to deal with issues related to sports.	Community at large	Impacts varied marginalized population groups at large as common infrastructure facilities are created at the school/community level

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.

OIL's consumer base consists of refineries and gas utilities. Complaints if any are received through OIL's online complaint handling system or B2B channels including hard copy correspondence, official emails and telephonic communications. The complaints are resolved appropriately by designated officials.

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

	Turnover with respect to:	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not Applicable	Not Applicable
Safe and responsible usage	Not Applicable	Not Applicable
Recycling and/or safe disposal	Not Applicable	Not Applicable

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

	FY2025-26			FY2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Nil	Nil	Nil	Nil	Nil	Nil
Advertising	Nil	Nil	Nil	Nil	Nil	Nil
Cyber- security	Nil	Nil	Nil	Nil	Nil	Nil
Delivery of essential services	Nil	Nil	Nil	Nil	Nil	Nil
Restrictive Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil

Unfair Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Other	Nil	Nil	Nil	Nil	Nil	Nil

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

	Number	Reasons for recall
Voluntary recalls	Nil	Not Applicable
Forced recalls	Nil	Not Applicable

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

Yes. OIL has a Cyber Security Policy covering Information and Communication Technology (ICT) and Operational Technology (OT) environments. The policy establishes enterprise-wide principles for safeguarding information assets, including confidentiality, integrity, availability, risk-based security management, least-privilege access, compliance with applicable laws and standards, and continual improvement of security controls. **Web-link:** Oil-india.com/files/2026-07/IS-CS_Policy.pdf

OIL is also in the process of developing a dedicated Data Privacy Policy aligned with the Digital Personal Data Protection (DPDP) Act, 2023**.**

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 / service

Nil

7. Provide the following information relating to data breaches[94]:

(BRSR Core Attribute 8: Fairness in Engaging with Customers and Suppliers)

a. Number of instances of data breaches

No reported instances of Data Breaches in FY 25-26

b. Percentage of data breaches involving personally identifiable information of customers

Not applicable since no instances were reported.

c. Impact, if any, of the data breaches

Not applicable since no instances were reported.

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[94] *Independent assessment/ evaluation/assurance on the above figures has been carried out by Bureau Veritas (India) Private Limited*

LEADERSHIP INDICATORS

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

Oil India Limited primarily operates in a business-to-business (B2B) capacity. Comprehensive information regarding the company's products and services is available on the official company website (https://www.oil-india.com). This serves as the central source for stakeholders to access up-to-date details of OIL's operations, offerings, and service capabilities.

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

Not applicable. Crude oil and natural gas constitute the main products of the company.

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

OIL incorporates contractual provisions in its product sale agreements to address potential delivery variations. In the event of any supply disruption or discontinuation, established protocols ensure timely communication with consumers to enable appropriate planning and maintain transparency.

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.

Not Applicable

5. Did your entity carry out any survey regarding 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)

Not Applicable

INDEPENDENT ASSURANCE STATEMENT

Shaping a World of Trust

To

The Board of Directors of

Oil India Limited (OIL)

Introduction and objectives of work

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

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

Opinion

Reasonable Assurance for 9 BRSR-Core Parameters

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

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

The Company has established it's systems for the collection, aggregation, and analysis of quantitative data on BRSR Core indicators, as being disclosed by OIL .

Our opinion is not modified in respect of this matter.

Basis for opinion and summary of our work

We have performed the Reasonable Assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised) and in line with the requirements of Bureau Veritas's Internal Standards and Requirements for assurance of Sustainability Reports.

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

- Assessment was conducted by means of physical site visits (from 01/07-03/07/26) at Field Head Quarters-Duliajan, Assam, and by Virtual Conference on 06/07/26 with OIL team from corporate office and other relevant personnel
- Our team has interviewed personnel of OIL including HRD, HRA, HRL, CSR, HSE, Corporate ESG Team, FHQ, Electrical Engineering, , IT and other relevant departments.
- The assurance process involved carrying out an assessment by experienced assessors from Bureau Veritas.

- The Company has submitted performance data on reported BRSR topics. The data pertaining to each location visited was assessed by Bureau Veritas through the process above described.
- Data on various BRSR attributes were assessed for the locations that were visited. Later, it was confirmed that the same assessed data went into preparation of the final data within the BRSR Report for FY 2025-26.
- Our team has reviewed OIL's data and information systems for collection, aggregation, analysis and review process and management of the same

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

Management Responsibility

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

Our responsibility

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

Limitations and Exclusions

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

• Activities outside the disclosed source data made available to us, w.r.t defined assurance period.
• Positional statements (expressions of opinion, belief, aim or future intention by OIL and statements of future commitment.
• Competitive claims in the report claiming, "first company in India", "first time in India", "first of its kind", etc.

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

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

Statement of Independence, Integrity, and Competence

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

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

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

The assurance team for this work does not have any involvement in any other Bureau Veritas projects with OIL

Competence

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

Restriction on use of Our Report

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

Goutam RAY
Lead Assuror
Bureau Veritas (India) Private Limited
Kolkata, India
Dt: 14th July 2026

Munji Rama Mohan RAO
Technical Reviewer
Bureau Veritas (India) Private Limited
Hyderabad, India
Dt: 16th July 2026

Annexure 1

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

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

Annexure IA

Methodology for Compilation and Calculation of GHG Emissions Data

For BRSR reporting and contextual disclosure of energy and emissions data

This annexure describes the methodology followed by OIL for compiling, validating and calculating Scope 1 and Scope 2 greenhouse gas emissions. It provides contextual information on data sources, consolidation, review checks, assumptions and calculation approach used for reporting emissions.

1. Scope of Emissions Covered

The emissions calculation covers the following categories:

- Scope 1: Direct emissions from fuel consumption and operational sources, including diesel, petrol, natural gas, crude oil and flaring.
- Scope 2: From purchased grid electricity.
- Renewable electricity, including captive solar and green electricity, is recorded separately and not treated as grid electricity emissions.

2. Emission Sources Considered

Scope	Sources considered
Scope 1	Diesel in equipment, diesel in vehicles, petrol in equipment, petrol in vehicles, natural gas for industrial and domestic use, flaring and crude oil consumption.
Scope 2	Purchased grid electricity consumed by OIL.
Reported separately	Green electricity and captive solar electricity consumption.

3. Data Collection Process

The data collection process was carried out in a structured and department-wise manner:

Step 1: A standard data request template covering energy and emission source categories such as diesel in equipment, diesel in vehicles, petrol, natural gas, crude oil, flaring and electricity is drafted and circulated.

Step 2: Each department or location submitted consumption data for the applicable source categories in the specified units. The submitted templates were compiled department-wise and used as the base input for further review and calculation.

4. Data Compilation and Review

Step 1: Department-wise submissions were collated into a central summary sheet, source-wise and location-wise and compared with previous year data to identify material deviations. If any observed, the concerned department was contacted for clarification and revalidation of the figures.

Step 2: Clarifications received from departments were reviewed and the data was updated, wherever required. After resolution of identified issues, final department-wise totals were calculated and used for emissions computation.

5. Calculation Inputs and References

Following factors and emission factors were used for calculation :

Parameter	Reference / source
Density of diesel and petrol	Petroleum Planning & Analysis Cell (PPAC)
Density / conversion values for natural gas	IPCC database
Net Calorific Values (NCV)	IPCC 2006 Guidelines for National Greenhouse Gas Inventories
CO_2, CH_4 and N_2O emission factors	IPCC Emission Factor Database (2006)
Global Warming Potential values	IPCC Sixth Assessment Report (AR6)
Grid electricity emission factor	User Guide CEA 21

6. Calculation Methodology

Liquid fuel conversion: Fuel quantity in tonnes = Fuel quantity in KL x Density in kg/KL / 1,000

Energy conversion: Energy consumption in GJ = Fuel quantity in tonnes x NCV in GJ/tonne

Combustion emissions: Emissions of each gas = Energy consumption x applicable emission factor

CO_2 equivalent: CO_2e = CO_2 + (CH_4 x GWP of CH_4) + (N_2O x GWP of N_2O)

Scope 2 electricity: Scope 2 emissions in tCO_2e = Electricity consumed in kWh x grid emission factor in tCO_2/MWh / 1,000

7. Global warming Potential Values Applied

Gas	GWP value considered
CO_2	1
CH_4 - fossil based	29.8
N_2O	273

8. PPP calculation

Revenue in INR Cr	21345.94
Revenue in INR Mn	213459.40
PPP Conversion Factor (FY 2025-26)	20.34
USD to INR conversion (As on 31 March)	93.48
PPP adjusted Revenue (USD Mn)	$10,494.56

Annexure IB

Methodology for Compilation and Calculation of Water Data

For BRSR reporting and contextual disclosure of water withdrawal, consumption and discharge data

This annexure describes the methodology followed by OIL for compiling, validating and calculating water withdrawal, water consumption and water discharge data for BRSR reporting. It also documents the approach used for estimating office-related water discharge, including the assumptions applied for offices discharge.

1. Scope of Water Data Covered

The water data compilation covers the following BRSR categories:

Category	Sources / basis considered
Water withdrawal	Surface water, groundwater, third-party water, seawater / desalinated water and other applicable sources reported by departments and locations.
Water consumption	Water consumption data reported by installations/ departments
Water discharge	Office water use has been considered as discharged

2. Water Sources Considered

Water withdrawal data has been classified as per the BRSR format into the following source categories:

- Surface water
- Groundwater
- Third-party water
- Seawater
- Others, including applicable operational or department-specific sources

3. Data Collection Process

The data collection process was carried out in a structured and department-wise manner:

Step 1: A standard data request template covering water withdrawal and consumption details is drafted and circulated. Data was collected from all relevant departments /installations and offices.

Step 2: where direct metered values were not available, estimation was carried out using the assumption described in this annexure IB ,5. . Submitted data was compiled into a department-wise summary sheet and linked to the final BRSR calculation sheet.

4. Data Compilation and Review

The received water data was consolidated and reviewed before final reporting:

Step 1: Department-wise submissions were collated into a central summary. Current-year values were compared with the previous year to identify material deviations. Large variations or inconsistencies were referred back to the department concerned for clarification and revalidation.

Step 2: Clarifications received from departments were reviewed and incorporated wherever required. Formula-based totals were used to reduce manual aggregation errors and to maintain traceability between department inputs and final disclosure figures.

5. Office Water Discharge Estimation Approach

For water discharge, office water consumption has been considered as discharged, since such water use is primarily domestic / office use and is generally not retained in any product or process.

Parameter	Assumption / calculation basis
Average office water use	45 litres per person per day, considering 8-hour office usage as per Industry Standards Note on BRSR with Annexure.pdf

6. Calculation Methodology

- Water withdrawal was compiled in kilolitres (KL) under each applicable source category.
- Total water withdrawal (KL) = surface water + groundwater + third-party water + seawater + others.
- Total water discharged (KL) = Considered only for office.
- All values have been standardised to kilolitres before final aggregation.

8. PPP calculation

Revenue in INR Cr	21345.94
Revenue in INR Mn	213459.40
PPP Conversion Factor (FY 2025-26)	20.34
USD to INR conversion (As on 31 March)	93.48
PPP adjusted Revenue (USD Mn)	$10,494.56

Annexure IC

Methodology for Compilation and Reporting of Waste Data

1. Objective

The objective of this annexure is to describe the methodology adopted for compilation, consolidation and reporting of waste-related disclosures .

2. Scope and Data Sources

Waste data has been compiled across all departments, installations and spheres.

3. Waste Categories Considered

The waste data has been compiled under the applicable BRSR waste categories, including:

- Plastic waste
- E-waste
- Bio-medical waste
- Battery waste
- Hazardous waste, including used oil / burnt lube oil, oily sludge, chemical sludge, contaminated containers and oil-soaked cotton / rags
- Other non-hazardous waste, including metal scrap and drill cuttings & solids.

Each reported waste category was mapped to the relevant BRSR category based on its nature.

4. Data Collection and Consolidation Process

The data collection and consolidation process followed the steps below:

Step 1: A waste data request template is drafted and circulated to the the departments, installations and spheres. Each department or location submitted consumption data for the applicable source categories in the specified units. The submitted templates were compiled and used as the base input for further review and calculation.

Step 2: Waste streams reported in different formats or units were standardised into metric tonnes, wherever required. Category-wise totals were calculated for total waste generated, waste recovered and waste disposed. The final consolidated values were mapped to the relevant BRSR disclosure fields.

5. Unit Conversion and Calculation Basis

Where waste data was received in units other than metric tonnes, standard conversion methods were applied.

Used oil / burnt lube oil: Waste in MT = Quantity in KL x 0.984

Oily sludge: Oily sludge in MT = Quantity in KL x 0.8881

Contaminated containers: Total weight in MT = Number of containers x estimated weight per container in kg / 1,000

Biomedical waste: Biomedical waste in MT = Waste in kg / 1,000

6. PPP calculation

Revenue in INR Cr	21345.94
Revenue in INR Mn	213459.40
PPP Conversion Factor (FY 2025-26)	20.34
USD to INR conversion (As on 31 March)	93.48
PPP adjusted Revenue (USD Mn)	$10,494.56

Annexure ID

Methodology for Compilation of Air Emissions (Other than GHG Emissions)

- Air emission data has been compiled based on periodic ambient air quality monitoring.
- Monthly averages have been calculated across monitored installations (excluding N/A values) and the annual average has been derived as the average of the monthly averages.
- SOx values reported below the detection limit have been considered as 6.0 µg/m^3 for averaging, while VOC and HAP concentrations below the detection limit are reported as <4.2 µg/m^3.
- Where monitoring data was unavailable due to accreditation renewal, contract transition, maintenance, equipment breakdown or calibration, annual averages have been calculated based on the available monitoring data

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