Petronet LNG Limited

Regd. Office: Fourth Floor, Tower-I, World Trade Centre, Nauroji Nagar, New Delhi – 110029
Phone: 011-71233525, **CIN:** L74899DL1998PLC093073
Email: investors@petronetlng.in, **Company's website:** www.petronetlng.in

ND/PLL/SECTT/REG. 34/2026

2nd Septmebr 2026

The Manager
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400 001

The Manager
National Stock Exchange of India Ltd.
Exchange Plaza, Bandra Kurla Complex
Bandra East, Mumbai – 400 051

Sub: Intimation under Regulation 34 of SEBI (LODR) Regulations, 2015- Business Responsibility and Sustainability Report of Petronet LNG Limited for the financial year 2025-26

Dear Sir / Madam,

This is in continuation of our letter dated 2nd September 2026, whereby the Annual Report of the Company for the financial year 2025-26, which includes the Notice of 28th AGM of the Company, was sent to the Stock Exchanges.

Please find attached the Business Responsibility and Sustainability Report of the Company for the financial year 2025-26.

The above is for your kind information & records please.

Thanking you,

Yours faithfully,

RAJAN KAPUR
Digitally signed by RAJAN KAPUR
Date: 2026.09.02 18:00:48 +05'30'

(Rajan Kapur)
GGM & President - Company Secretary

Encl: as above

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

FY 2025-2026

SECTION A: GENERAL DISCLOSURE

I. Details of the Listed Entity

1	Corporate Identity Number (CIN) of the Listed Entity	L74899DL1998PLC093073
2	Name of the Listed Entity	Petronet LNG Limited
3	Year of incorporation	1998
4	Registered Office Address	Fourth Floor, Tower-I, World Trade Centre, Nauroji Nagar, New Delhi - 110029
5	Corporate Address	Fourth Floor, Tower-I, World Trade Centre, Nauroji Nagar, New Delhi - 110029
6	E-mail	esg@petronetlng.in
7	Telephone	011-71233525
8	Website	www.petronetlng.in
9	Financial year for which reporting is being done	FY 2025-26
10	Name of the Stock Exchange(s) where shares are listed	a. The National Stock Exchange of India Limited (NSE) b. Bombay Stock Exchange Ltd. (BSE)
11	Paid-up Capital	Rs. 1,500 Crores
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 of the Person	Harihar Rakhonde, Dy. General Manager (Technical)
	Telephone	011-71233525
	Email address	esg@petronetlng.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
14	Name of assurance provider	M/s V. Sankar Aiyar & Co
15	Type of assurance obtained	Reasonable

II. Product/Services

16. Details of business activities (Accounting for 90.00% of the Turnover)

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the Entity
1.	**Import of Liquefied Natural Gas (LNG) and sale of Regasified – LNG (RLNG)**	Major activities of business are mentioned below: a) LNG cargoes are unloaded at Jetty. b) LNG is stored in tanks at -160 Deg C. at the R-LNG Terminal c) LNG is regasified and dispatched into gas pipelines of major gas off takers which is further distributed to end consumers by them. d) LNG is also loaded into tankers, which is dispatched to consumers who are not connected to the gas grid.	92.63%

17. Products/Services sold by the entity (accounting for 90.00% of the entity's Turnover)

S. No.	Product/Service	NIC Code	% of Total Turnover contributed
1.	**RLNG sales**	0910	92.63%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	2	6	8
International	-	-	-

Note: Dahej Terminal & Kochi Terminal has been counted in both plant and offices.

19. Market served by the entity:

a. Number of Locations

Location	Number
National (No. of States)	19
International (No. of Countries)	Nil

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

Nil. The company operates in the domestic market and does not have export operations.

c. A brief on types of customers

The company is engaged in the import, storage, regasification and distribution of Liquefied Natural Gas (LNG), supporting India's growing energy requirements. It caters to a diversified customer base across the energy and industrial value chain through the supply of Re-gasified LNG (R-LNG) and LNG via pipeline networks and road tanker distribution. PLL's customers comprise public sector undertakings, city gas distribution companies, refineries, petrochemical companies, power generation companies and other industrial consumers.

- **R-LNG Supply (through Pipeline Network):**

  R-LNG supplied by PLL is transported through cross-country pipeline infrastructure operated by customers and transmission entities such as GAIL, IOCL, BPCL, GSPC and Torrent Power Ltd. The supplied R-LNG is utilized across sectors including fertilizers, city gas distribution (CGD), refineries, power generation, petrochemicals and other industrial applications.

- **LNG Supply:**

  PLL also supplies LNG through cryogenic road tankers to various customers including GAIL, IOCL, AG&P, GSPC, IMC and other industrial consumers. In addition, LNG is supplied to ONGC for extraction of C2 and C3 hydrocarbons for downstream petrochemical applications through ONGC Petro additions Limited (OPaL).

IV. Employees

20. Details as at the end of Financial Year:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
a. Employees and workers (including differently abled)						
Employees						
1	Permanent (D)	358	324	90.50%	34	09.50%
2	Other than Permanent (E)	6	5	83.33%	1	16.67%
3	**Total (D+E)**	364	329	90.38%	35	09.62%
Workers						
4	Permanent (F)	246	234	95.12%	12	04.87%
5	Other than Permanent (G)	4305	4116	95.60%	189	04.39%
6	**Total (F+G)**	4551	4350	95.58%	201	04.41%
b. Differently abled employees and workers						
Differently abled Employees						
1	Permanent (D)	1	1	100.00%	0	-
2	Other than Permanent (E)	0	0	-	0	-
3	**Total (D+E)**	1	1	100.00%	0	-
Differently abled Workers						
4	Permanent (F)	0	0	-	0	-
5	Other than Permanent (G)	0	0	-	0	-
6	**Total (F+G)**	0	0	-	0	-

Notes:

1. *"Permanent Employees" (D) includes all personnel on payrolls of the Company excluding those on fixed term contract, who are covered under "Other than Permanent employees" (E).*
2. *"Permanent workers" (F) are on payrolls of the Company but do not perform managerial or decision-making role.*
3. *"Other than Permanent Workers" (G) includes individuals engaged through third-party job contracts. A significant portion of this workforce is deployed for operational and support functions. Given the high attrition rate in this category, the headcount has been derived based on the annual return filed with the Ministry of Labor & Employment for the calendar year 2025.*
4. *Only the differently a*bled workers on Petronet LNG Limited payrolls are reported.

21. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	13	2	15.38%
Key Management Personnel	04	0	00.00%

Note: *Details are as on 31st March 2026.*

22. Turnover rate for permanent employees and workers

Category	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	4.78%	3.33%	4.65%	2.54%	0.00%	2.54%	2.88%	5.88%	**3.08%**
Permanent Workers	**0.85%**	**0.00%**	**0.81%**	**2.93%**	**0.00%**	**2.93%**	**1.20%**	**0.00%**	**1.13%**

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

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding / Subsidiary / Associate / Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Petronet LNG Foundation	Subsidiary	100.00%	Yes
2	Petronet Energy Limited	Subsidiary	100.00%	No
3	Petronet LNG Singapore Pte. Ltd.	Subsidiary	100.00%	
4	India LNG Transport Company (No. 4) Private Limited	Joint Venture	26.00%	
5	Adani Petronet (Dahej) Port Limited	Joint Venture	26.00%	

VI. CSR Details

24.	**i. Whether CSR is applicable as per section 135 of Companies Act, 2013 (Yes/No):**	Yes
	ii. Turnover (₹ in Crore)	43,494.91
	iii. Net worth (₹ in Crore)	21,719.66

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	If yes, then provide web-link for grievance redressal policy	FY 2025-26			FY 2024-25		
			Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	-	Nil	NA	-	Nil	NA	-
Investors (other than shareholders)	Yes	email id: investors@ petronetlng.in	Nil	NA	-	Nil	NA	-
Shareholders	Yes	email id: investors@ petronetlng.in	665	8	-	571	2	-
Employees and workers	Yes.	https://www.pll.co.in/policies-manuals-sop-doa	Nil	NA	-	Nil	NA	-
Customers	Yes	-	Nil	NA	-	Nil	NA	-
Value Chain Partners	Yes	-	Nil	NA	-	Nil	NA	-

Notes:

1. *Includes all the queries and complaints from shareholders for FY 2024-25 and FY 25-26.*
2. *The above table includes direct complaints as well as regulatory complaints (i.e. NSE, BSE SEBI etc.)*

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

As part of its ESG framework, PLL conducted a materiality assessment in FY 2022-23 to identify its most significant sustainability issues. The outcomes are presented below.

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
1	Raw Material Security (G)	Opportunity	Geopolitical instability and ongoing disturbances in the Middle East may disrupt LNG supplies from the region, potentially impacting PLL's long-term contracted LNG availability and creating pressure on the supply chain, procurement planning, and energy security commitments. PLL has proactively diversified its LNG sourcing portfolio by securing long-term supply agreements across multiple countries	-	Positive: Reliable raw material access supports operational stability, long-term growth and strengthens PLL's position as a key player in the energy transition.
2	Water Management (E)	Opportunity	Efficient water management remains a key sustainability focus area for PLL. The company continues to optimize water use through initiatives such as condensate water recovery and rainwater harvesting, reducing dependence on external freshwater sources and improving resource efficiency.	-	Positive: Water conservation initiatives improve operational efficiency, reduce freshwater dependency and support environmental stewardship.
3	Waste Management (E)	Opportunity	PLL generates limited industrial waste and continues to strengthen waste minimization, segregation and recycling practices. The company promotes responsible disposal and resource recovery through authorized recyclers, supporting circularity and operational efficiency.	-	Positive: Effective waste management reduces environmental impact, improves resource efficiency and reinforces PLL's commitment to responsible operations.
4	GHG Emissions (E)	Opportunity	As LNG is widely recognized as a transition fuel, PLL views decarbonization and emission reduction as a strategic opportunity. The company continues to enhance energy efficiency, optimize operations and adopt lower-emission practices to support climate goals and long-term sustainability.	-	Positive: Energy optimization initiatives and transition to cleaner power sources contribute to emission reduction, operational savings and improved environmental performance.

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
5	Energy Management (E)	Opportunity	PLL identifies energy management as a critical lever for operational excellence and sustainability. Continuous monitoring of energy consumption, process optimization and adoption of energy-efficient technologies help improve efficiency across operations.	-	Positive: Energy efficiency initiatives contribute to cost optimization, reduced energy intensity and long-term value creation.
6	Human Capital Development (S)	Opportunity	PLL recognizes its workforce as a key driver of business performance and sustainable growth. The company focuses on creating an inclusive and enabling work environment supported by employee engagement, learning and development initiatives.	-	Positive: A supportive workplace culture enhances employee engagement, productivity and retention while contributing to organizational growth.
7	Business Ethics and Accountability (G)	Opportunity	PLL is committed to maintaining high standards of ethics, transparency and accountability across its operations. Strong governance practices help build stakeholder trust, strengthen compliance and protect the company's reputation.	-	Positive: Ethical business conduct strengthens stakeholder confidence, enhances corporate reputation and supports sustainable business growth.
8	Customer & Stakeholder Satisfaction (S)	Opportunity	PLL values continuous engagement and feedback from customers and stakeholders to strengthen relationships and improve service delivery. Regular interactions help the company align with stakeholder expectations and enhance operational performance.	-	Positive: Strong stakeholder relationships improve customer satisfaction, business continuity and long-term growth opportunities.

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
9	Occupational Health & Safety (OHS) (S)	Risk	Given the nature of PLL's operations, occupational health and safety remains a critical priority. Any lapse in safety management may impact employees, contractors, assets and business continuity.	PLL has established robust OHS management systems, safety monitoring processes, regular training programmes and emergency preparedness measures to effectively manage workplace risks.	Negative: Inadequate OHS practices may result in operational disruptions, legal liabilities, reputational risks and financial losses. Strong safety systems help mitigate these risks and promote workforce wellbeing.
10	Community Engagement (S)	Opportunity	PLL actively engages with communities around its operational locations and views community development as an opportunity to strengthen trust, social inclusion and long-term stakeholder relationships.	-	Positive: Meaningful community engagement enhances social goodwill, strengthens the company's social licence to operate and supports long-term business continuity.
11	Air Quality (E)	Risk	PLL recognizes air emissions management as an important operational and environmental priority. Emissions arising from industrial activities may impact air quality and attract regulatory and reputational risks if not effectively managed.	PLL has implemented Continuous Ambient Air Quality Monitoring Systems (CAAQMS), emission monitoring systems and operational controls to monitor emissions and ensure compliance with applicable standards.	Negative: Poor air quality management may lead to regulatory action, reputational impact and increased environmental risk exposure. Effective monitoring and mitigation measures help minimize these risks.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

The National Guidelines for Responsible Business Conduct (NGRBC) as prescribed by the Ministry of Corporate Affairs advocates nine principles referred as P1-P9 as given below:

P1	Businesses should conduct and govern themselves with integrity in a manner that is Ethical, Transparent and Accountable
P2	Businesses should provide goods and services in a manner that is sustainable and safe
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains
P4	Businesses should respect the interests of and be responsive towards all its stakeholders
P5	Businesses should respect and promote human rights
P6	Businesses should respect, protect and make efforts to restore the environment
P7	Businesses when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
P8	Businesses should promote inclusive growth and equitable development
P9	Businesses should engage with and provide value to their consumers in a responsible manner

	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Policy and Management Processes									
1.	**a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)**	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c. Web Link of the Policies, if available	**Principle 1 – Businesses should conduct and govern themselves with integrity** 1. Code of Conduct for Board Members & Senior Management 2. Code for Prevention of Insider Trading 3. Related Party Transaction Policy 4. Vigil Mechanism 5. Risk Management Policy **Principle 2 – Sustainable and safe goods and services** 1. Supplier Code of Conduct 2. QHSE&A Policy **Principle 3 – Employee well-being** 1. Equal Opportunity Policy 2. QHSE&A Policy 3. HR Manual								

<table>
<tr><th></th><th>Disclosure Questions</th><th>P1</th><th>P2</th><th>P3</th><th>P4</th><th>P5</th><th>P6</th><th>P7</th><th>P8</th><th>P9</th></tr>
<tr><td></td><td></td><td colspan="9">Principle 3 – Employee well-being
1. Equal Opportunity Policy
2. QHSE&A Policy
3. HR Manual

Principle 4 – Stakeholder responsiveness
1. CSR Policy
2. Vigil Mechanism

Principle 5 – Human rights
1. Equal Opportunity Policy
2. QHSE&A Policy
3. POSH Policy
4. HR Manual

Principle 6 – Environmental protection and restoration
1. QHSE&A Policy
2. Risk Management Policy

Principle 7 – Responsible public and regulatory engagement
1. Code of Conduct for Board Members & Senior Management
2. C&P Manual

Principle 8 – Inclusive growth
1. CSR Policy
2. Supplier Code of Conduct
3. Equal opportunity policy
4. POSH policy

Principle 9 – Consumer value
1. Privacy Policy
2. Archival and Records Retention & Destruction Policy

*Supplier Code of Conduct, HR Manual, POSH Policy, and Privacy Policy are PLL's internal policies and available on intranet for employees</td></tr>
<tr><td>2.</td><td>Whether the entity has translated the policy into procedures. (Yes / No)</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td><td>Yes</td></tr>
<tr><td>3.</td><td>Do the enlisted policies extend to your value chain partners? (Yes/No)</td><td colspan="9">Yes. PLL's significant value chain partners adhere to the requirements of all nine NGRBC principles.</td></tr>
</table>

	Disclosure Questions	P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9
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.	**Principle 1:** Audited Compliance certificate as per SEBI regulations **Principle 2:** ISO 9001, ISO 14001, ISO 45001, ISO 55001 **Principle 3:** ISO 45001, Certificate by British Safety Council, National Safety Council **Principle 4:** ISO, Relevant SEBI regulations **Principle 5:** Employment laws including Labor laws applicable in India **Principle 6:** ISO 14001, ISO 45001, NABL certification **Principle 7:** MoEF&CC, State Pollution Control Boards, State Coastal Zone Management Authorities **Principle 8:** POSH, Equal Opportunity policy **Principle 9:** ISO 9001
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	**Principle 1:** The Company remains committed to upholding the highest standards of ethics, integrity, transparency, and regulatory compliance across its operations. **Principle 2:** The Company is committed to promoting responsible business practices while enhancing operational efficiency and supporting India's transition towards cleaner energy. **Principle 3:** The Company prioritizes the health, safety, and well-being of its workforce by fostering a safe, inclusive, and empowering workplace. **Principle 4:** The Company is committed to building enduring relationships with stakeholders through transparent engagement, responsiveness, and mutual trust. **Principle 5:** The Company respects and promotes human rights across its operations and value chain, ensuring fairness, dignity, and equal opportunity for all. **Principle 6:** The Company is committed to minimizing its environmental footprint through responsible resource management, emissions reduction, and environmental stewardship. **Principle 7:** The Company engages responsibly in public policy processes and industry forums, supporting the development of a sustainable and resilient energy sector. **Principle 8:** The Company contributes to inclusive growth by supporting communities, strengthening supplier ecosystems, and promoting socio-economic development.

	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
		Principle 9: The Company focuses on delivering safe, reliable, and high-quality services while maintaining transparency, accountability, and customer trust. Petronet LNG Limited (PLL) integrates sustainability, safety, and responsible governance into its core business strategy. As a key enabler of India's clean energy transition, the Company focuses on reducing environmental impact, maintaining operational excellence, and fostering inclusive stakeholder growth, aligned with NGRBC principles and national energy priorities. PLL is committed to reducing its environmental footprint through defined targets, including achieving net-zero Scope 1 and 2 emissions by 2040 and 100.00% renewable energy adoption by 2035. The Company supports cleaner energy adoption by expanding LNG infrastructure and promoting Small Scale LNG (SSLNG) through strategically located dispensing stations using energy-efficient technologies. Performance is monitored through internal KPIs such as specific energy consumption, ensuring efficient operations and contributing to national goals of increasing the share of natural gas in the energy mix. Safety remains a top priority, with a goal of zero incidents across all locations, supported by a robust safety culture and tracking through the HSE Index. PLL has consistently achieved a 5-star rating from the British Safety Council for four consecutive years. Through CSR initiatives, PLL focuses on community upskilling and livelihood enhancement, while promoting gender equality, equitable development, and addressing concerns of land losers, ensuring inclusive growth. PLL upholds high standards of transparency, integrity, accountability, and inclusivity across its operations. The Company's governance practices remain aligned with regulatory requirements, including NGRBC, reinforcing responsible and ethical business conduct.								
6.	**Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met.**	Petronet LNG Limited (PLL) has continued to demonstrate strong and consistent progress in delivering on its ESG commitments, driven by disciplined planning, efficient operations, and a capable workforce. The Company has maintained high standards of operational reliability, safety performance, and resource efficiency, with key ESG indicators regularly reviewed at senior management and Board levels to ensure alignment with strategic priorities. Its operations reflect a sustained focus on efficiency, responsible resource utilization, and continuous improvement, while progressing steadily towards its Net Zero (Scope 1 and Scope 2) ambition by 2040. As a result of continues addition of renewable power at both terminals, company's SCOPE-2 emission is reduced by around 7 % as compared to previous year scope -2 emission. For ship fuel consumption overall fuel consumption reduces from 1.42 % to 1.33%. A strong safety culture, supported by structured systems, training, and governance oversight, has enabled the Company to consistently achieve robust safety outcomes across its operations. As a result, PLL has further strengthened its commitment to inclusive and responsible growth through a comprehensive framework of policies and initiatives covering employee wellbeing, talent management, community development, and grievance redressal. These are supported by structured capability-building programs, transparent feedback mechanisms, and a culture of engagement and accountability.								

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
Governance, Leadership and Oversight										
7.	**Statement by director responsible for the BRSR report, highlighting ESG related challenges, targets and achievements:** We are pleased to present this year's Business Responsibility and Sustainability Report (BRSR), highlighting our resolve that sustainable practices and ESG principles remain central to our strategic decision-making and long-term value creation. Despite geopolitical disruptions in the LNG supply chain during the last quarter of FY 2025-26, the fiscal was a defining year for Petronet LNG Limited (PLL) in the context of operational resilience, safety, and ESG progress. To overcome the challenges, the company proactively executed alternative sourcing strategies in association with its promoter companies. These measures ensured uninterrupted natural gas supplies, successfully supporting India's growing energy needs. At PLL, sustainability, safety and wellbeing measures are not merely reporting obligations but a part of our core business priority. Guided by our target to achieve Net Zero emissions by 2040, our sustainability initiatives delivered measurable progress. Over the last five years, specific power consumption at Dahej terminal has been optimised by approximately 4% and that by about 22% at the Kochi Terminal. Besides the above, through coordinated initiatives with ship operators, a reduction of about 6% in the fuel consumption and over 11% in the emissions intensity was achieved during the period in our shipping operations. Further, through a significant addition of the solar power capacity by virtue of which, the renewable power generation witnessed an increase of about 80% in 2025-26 over the last fiscal. These measures have translated into reduction of average 14,677 TCO2e in GHG emissions per year. Other major renewable initiatives being undertaken in the current fiscal include implementing a 30 MW hybrid group-captive renewable power project, setting up of 1 MWp solar power plant at Affordable Housing complex, both at Dahej, and installation of additional 2.66 MWp solar capacity at Kochi. The Company is also implementing a global benchmark scheme to harness cold energy of Dahej Terminal for the upcoming petrochemical complex. Once implemented, the innovative scheme has the potential to optimize the power consumption by about 15 MW and substantially lower GHG emissions by about 90,000 tCO2e per year. Pertinent to mention that a large quantum of available cold energy of LNG terminals finds little use and generally gets dissipated. Safety and wellbeing too, remain foundational pillars of our operations. During the year, both our terminals earned the British Safety Council's "5-Star Rating" for the 4th consecutive year. Furthermore, BW Businessworld recognised PLL as the "Top-Most Sustainable Company" in the Oil & Gas Sector for the year 2025. Moving forward, the company remains committed to advancing India's energy security through reliable, innovative, and low-carbon energy solutions. We welcome your feedback and insights. Please feel free to write to us at esg@petronetlng.in. **Pramod Narang** Director (Technical)										
8.	**Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).**	Name: Mr. Pramod Narang Designation: Director (Technical) DIN: 07792813								

	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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. Sustainability at PLL is led at the highest level, with Mr. Pramod Narang, Director (Technical) overseeing all decisions related to ESG matters. He is supported by a multidisciplinary team responsible for implementing and managing environmental, social, and governance initiatives across the Company's operations. At the Board level, dedicated committees provide focused oversight across key areas. The Corporate Social Responsibility (CSR) Committee drives the Company's community and social initiatives, while the Technical Audit and HSE (TAHSE) Committee reviews safety performance and guides health, safety, and environmental practices. In addition, other Board committees, including the Stakeholders' Relationship Committee, Audit Committee, and Nomination and Remuneration Committee, oversee governance frameworks and policies, ensuring transparency, accountability, and robust decision-making across the organization.								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	The Board, its committees, and Senior Management regularly review performance against established policies.									The Company undertakes periodic policy reviews to ensure alignment with evolving business needs, regulatory changes, and operating conditions.								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company ensures compliance with all applicable statutory requirements, and any instances of non-compliance are promptly addressed.									Compliance status is regularly reviewed by the Audit Committee.								

	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
11.	**Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency?** **(Yes/No). If yes, provide name of the agency.**	The Company follows a structured approach to reviewing its policies and procedures through regular internal and external audits. Policies are regularly reassessed in view of evolving risks and emerging best practices, with reviews led by business heads and final validation provided by senior management or the Board to ensure continued relevance and effectiveness. In addition, select policies are independently assessed by external agencies to ensure objectivity and alignment with industry standards.								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Details of such external audits conducted during FY 2025–26, along with the respective agencies, are provided below: • Integrated management system (IMS) – M/s IRCLASS Systems and Solutions Pvt. Ltd • Asset management system- Bureau veritas India Pvt Ltd • Internal Audit – M/s Deloitte Touche Tohmatsu India LLP. • External safety audit – Oil Industry safety directorate (OISD), PNGRB, National Safety Council (NSC), British Safety Council, Monthly Safety Index audit etc. • International ship and Port Facility Security Code (i.e. ISPS) • Asset Risk inspection – Bajaj General Insurance Additionally the BRSR report for the year 2025-26 has been reasonably assured by M/s V. Sankar Aiyar & Co.								

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

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

ESSENTIAL INDICATORS

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

Segment	Total number of training & awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	1	Business Familiarization Programs are designed to enhance understanding and support the capacity building of Directors and Key Managerial Personnel (KMPs). Some given below **Impact:** These initiatives cover essential areas including key regulatory changes in laws and CSR activities, ensuring leadership is well-equipped to navigate the evolving business landscape and drive strategic goals effectively	100.00%
Key Managerial Personnel	3	IEW 2026 (India Energy Week 2026) Investor Conference, Insurance Roadshow & Business Meetings National convention for Company secretary, etc **Impact:** Strengthen strategic decision making through enhanced industry and market insights	100.00%
Employees other than BoD and KMPs	316	Covered technical operations, HSE practices, statutory compliance, leadership, finance, digital skills, business management and participation in industry conferences and knowledge forums. **Impact:** These initiatives enhance professional competencies, strengthen safety and compliance culture, and improve strategic, managerial, and decision-making capabilities. They also support innovation, operational excellence, and overall organizational effectiveness.	98.02%

Segment	Total number of training & awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Workers	259	Focused on HSE practices, statutory compliance, SOPs, emergency response, technical operations, and employee wellbeing. **Impact:** These programmes strengthen safety awareness, improve operational skills, and ensure regulatory compliance. They also contribute to risk reduction, enhanced productivity, and foster a strong safety and wellbeing culture across the organization.	100.00%

Notes:

- *"Employees other than BoD and KMPs" includes all personnel on rolls of the Company excluding those who do not perform managerial or decision-making role (i.e., non-executive employees).*
- *"Worker" includes non-executive employees.*
- *For the "Worker" category, the percentage of individuals covered under training includes only the Company's non-executive employees.*

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:**

Monetary					
Particulars	**NGRBC Principle**	**Name of the regulatory/ enforcement agencies/ judicial institutions**	**Amount (In INR)**	**Brief of the case**	**Has an appeal been preferred? (Yes/No)**
Penalty/ Fine	Principle 1	a. National Stock Exchange of India b. BSE Limited	Rs. 1,77,000 each (including GST) by NSE and BSE	During FY 2025–26, an amount of Rs. 1,77,000 was paid to National Stock Exchange of India Limited and BSE Limited for the period 24 November 2025 to 31 December 2025 on account of an inadequate number of Independent Directors on the Board. The matter was assessed under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	No

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

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

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.

Petronet LNG Limited has established a comprehensive framework to prevent bribery, corruption and unethical conduct through its Code of Conduct, Vigil Mechanism, and Employees' Conduct, Discipline and Appeal Rules.

The Code of Conduct lays down principles of integrity, ethical behaviour, avoidance of conflicts of interest and compliance with applicable laws for directors and employees. The Employees' Conduct, Discipline and Appeal Rules reinforce these principles by requiring employees to maintain absolute integrity and explicitly treating the acceptance or offering of bribes or illegal gratification, fraud, misappropriation, unauthorized disclosure of information and other unethical acts as misconduct, attracting disciplinary action including suspension, penalties or dismissal. In addition, the Vigil Mechanism in accordance with Section 177 (9) of the companies Act, 2013 provides a confidential whistleblower framework enabling employees and stakeholders to report concerns relating to bribery, corruption, fraud and other unethical practices without fear of retaliation. Reported matters are independently investigated under the oversight of the competent authority/Audit Committee, thereby strengthening transparency, accountability and ethical governance.

The policy is available at: https://www.petronetlng.in/code-of-conduct-for-board-members-sr.-management, Vigil Mechanism 18-7-14 _final_x

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

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

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

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

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

No such instances were identified during the reporting period.

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

Particulars	FY 2025-26	FY 2024-25
Number of days of accounts payables	7.27	21.11

9. Open-ness of business

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	Nil	Nil
	b. Number of trading houses where purchases are made from	NA	NA
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	NA	NA

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	Nil	Nil
	b. Number of dealers / distributors to whom sales are made	NA	NA
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	NA	NA
Share of Related Party Transactions (RPTs) in	a. Purchases (Purchases with related parties / Total Purchases)	0.00%	0.77%
	b. Sales (Sales to related parties / Total Sales)	97.21%	97.58%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties / Total Investments made)	0..00%	0.24%

LEADERSHIP INDICATORS

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

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
365	Covering workplace health & safety protocols, hazard identification and risk mitigation, emergency preparedness and response procedures, use of personal protective equipment (PPE), incident reporting mechanisms, defensive driving, road safety awareness training, Swasthya Employee Wellness Programme, financial literacy sessions, compliance with statutory safety requirements, site-specific safety guidelines, and organization-wide code of conduct and ethical practices introduced during induction programs.	100.00%

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. Petronet LNG Limited has defined processes to identify and manage conflict of interest involving members of the Board. The Code of Conduct for Board Members and Senior Management sets expectations on avoiding conflicts and on acting with integrity and impartial judgement. Annual compliance affirmation is obtained under this Code, and it is available on the company website. The link of the code is given below:

Petronet LNG Limited: Code of Conduct for Board members & Sr. Management - Petronetlng

Conflict risks linked to related party transactions are managed through the Related Party Transactions Policy. Transactions are reviewed through the Audit Committee framework, with Board and shareholder approvals taken for material transactions as applicable. Related parties do not permit to vote on resolutions for approval of material related party transactions. A Vigil Mechanism is also in place to report concerns on unethical conduct or policy breaches. The link of the policy is given below:

https://www.petronetlng.in/documents/d/pertonetlng/rpt_policy_13042023

Directors and senior management submit annual declarations of interest and provide updates as required. Approvals are taken before entering transactions where an interest may arise. Directors who are interested, or deemed interested, do not participate in the relevant agenda items and do not vote, in line with statutory requirements.

A view of the Control Room

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.**

Type	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
Research & Development (R&D)	0	0	Below projects are undertaken by PLL under R&D Head in collaboration with reputed institutes. **Renewable Hydrogen Research:** The Petronet Centre for Renewable Hydrogen Research at the Central Research Facility of NITK, Surathkal is a dedicated space to carry out the research activities on renewable hydrogen production. **Hydrogen fuel cell and electrolysis technology development:** **Development of hydrogen fuel cell stacks for high-performance aerial vehicles:** This project aims to design and develop a compact Hydrogen fuel cell system, as a primary power source for high power drones. Thereby providing a highly efficient and cost-effective indigenous technology.
Capital Expenditure (Capex)	33.70.%*	69.00%	Liquefied Natural Gas (LNG) is considered a cleaner fuel and an important transition energy source. It can reduce greenhouse gas emissions by approximately 15–25% compared to conventional fuels such as diesel and gasoline.

Note: **Due to addition of Project capex in overall capex during FY 2025-26, reduction in capex expenditure is calculated as compared to previous year.*

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

Yes. The Company follows established procedures for sustainable sourcing through its Contract and Procurement Policy, supported by a defined Delegation of Authority framework. Contractors and service providers are governed by the General Conditions of Contract (GCC), which require compliance with applicable labour, environmental, and statutory laws. These include obligations related to wages, employee benefits, ethical conduct, and proper record maintenance. Contractors are accountable for meeting these requirements, with provisions in place to address any non-compliance.

For key upstream suppliers, sourcing is primarily carried out with well-established global and domestic entities that operate within regulated frameworks. Many of these suppliers have publicly available sustainability policies, targets, and roadmaps covering areas such as environmental management and responsible business practices. The Company also sets expectations through its Supplier Code of Conduct and periodically reviews supplier performance on quality, reliability, and compliance. Together, these measures support responsible and sustainable sourcing.

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

The Company sources its key inputs from globally recognized and responsible suppliers such as ExxonMobil and Qatar Energy, which have established sustainability strategies, clear emission reduction targets, and robust environmental and social governance frameworks. Their commitment to responsible operations, energy transition, and sustainable practices ensures that the Company's entire input sourcing aligns with global sustainability standards. Accordingly, 97.87 % of the key inputs are sustainably sourced, reflecting the Company's focus on responsible procurement and a sustainable value chain.

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for

Type	Details of improvements in environmental and social impacts
a. Plastics (including packaging)	Not applicable. LNG/R-LNG is a gaseous fuel consumed at the point of use without leaving residual material. Therefore, product take-back, reuse, or end-of-life recycling/disposal processes.
b. E-Waste	
c. Hazardous Waste	
d. Other Waste	

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.

No. Extended Producer Responsibility is not applicable to Petronet LNG Limited's activities. The company's operations are primarily LNG import, storage and regasification services, and the company does not place products covered under EPR obligations such as plastic packaging, electrical and electronic equipment, or batteries in the market as a producer.

LEADERSHIP INDICATORS

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

Yes, PLL has conducted Life Cycle Assessment (LCA) studies for its existing as well as future products. The LCA covers key products including RLNG as well as future products. The assessments have been carried out using a "cradle to grave" approach using the ReCiPe 2016 Midpoint methodology with the help of SimaPro v9.5.0 software and are aligned with internationally accepted standards ISO 14040 and ISO 14044. The analysis considers multiple environmental impact categories such as global warming potential, resource use, toxicity, land use and water consumption, based on lifecycle inventory data and emission factors sourced from recognised databases. Details of LCA for its prime existing product, i.e. RLNG are tabulated below:

NIC Code	Name of Product/ Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/ No)	Results communicated in public domain (Yes/ No) If Yes, provide web-link
0910	RLNG	92.63%	Cradle to Grave	Yes	No

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

Name of the Product/Service	Description of the risk/concern	Action taken
LNG/ RLNG/ Regasification services / Ancillary services	GHG emission, LNG or natural gas leak and fire risk during handling, storage, transfer and regasification	• Fire and gas detection system • Sprinkler system • Emergency shutdown system (ESD) • Instrument control system • Safety Management System • Fire Prevention and protection system • Emergency Response Management Plan • Employee training for operational control and emergency response • LNG/R-LNG vapours are not released directly into the atmosphere as it is close loop system.
	Impacts: • Climate Change • Air Pollution • Waste Management • Noise Levels	**Climate Change** • Net-zero roadmap targeting Scope 1 & 2 emissions reduction by 2040. • Installation of solar panels at Kochi and Dahej terminals. • Implementation of energy optimization initiatives across operations. • Planned utilization of LNG cold energy for future projects (approx. 12–15 MW optimization potential). There is potential reduction in CO2e which would be scope-1 emission.

Name of the Product/Service	Description of the risk/concern	Action taken
		Air Pollution Management • LNG storage and regasification operations are designed as closed-loop systems to minimize GHG emissions. • Fugitive emissions, if any, are controlled primarily through flare systems. • Continuous monitoring of emissions (e.g., SO_2) to ensure compliance with regulatory limits. **Waste Management** • Hazardous waste is segregated, collected, and stored in designated areas in accordance with regulatory requirements. • Waste materials are either reused, where feasible, or disposed of through authorized recyclers to promote resource efficiency and circularity. **Noise Pollution Management** • Equipment is designed and procured in compliance with prescribed noise level standards. • Engineering controls such as acoustic enclosures, barriers, and equipment hoods are installed to mitigate noise. • Personal protective equipment (earplugs, earmuffs) is provided to personnel in high-noise areas. • Regular noise monitoring is conducted to assess occupational exposure. • Daytime noise levels are maintained well within regulatory limits (average below 56 dBA).

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
Not Applicable. The Company operates in LNG regasification and does not use conventional raw materials or recycled inputs. LNG is processed and consumed directly, without any reusable input material component.		

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:

Indicate input material	FY 2025-26			FY 2024-25		
	Reused	Recycled	Safely Disposed	Reused	Recycled	Safely Disposed
Plastics (including packaging)	-	-	-	-	-	-
E-waste	-	-	-	-	-	-
Hazardous waste	-	-	-	-	-	-
Other waste	-	-	-	-	-	-

Not Applicable. LNG/R-LNG is a gaseous fuel consumed at the point of use and does not generate residual products or packaging requiring end-of-life collection, recycling, or disposal.

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

Indicate Product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Not Applicable. As the Company does not manufacture or sell physical products or packaging, there is no scope for product or packaging reclamation within its operations.	

Dahej LNG Terminal

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	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent Employees											
Male	324	324	100.00%	324	100.00%	NA	NA	324	100.00%	324	100.00%
Female	34	34	100.00%	34	100.00%	34	100.00%	NA	NA	34	100.00%
Total	**358**	**358**	**100.00%**	**358**	**100.00%**	**34**	**100.00%**	**324**	**100.00%**	**358**	**100.00%**
Other than Permanent Employees											
Male	5	5	100.00%	5	100.00%	NA	NA	5	100.00%	5	100.00%
Female	1	1	100.00%	1	100.00%	1	100.00%	NA	NA	1	100.00%
Total	**6**	**6**	**100.00%**	**6**	**100.00%**	**1**	**100.00%**	**5**	**100.00%**	**6**	**100.00%**

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

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent Workers											
Male	234	234	100.00%	234	100.00%	NA	NA	234	100.00%	234	100.00%
Female	12	12	100.00%	12	100.00%	12	100.00%	NA	NA	12	100.00%
Total	**246**	**246**	**100.00%**	**246**	**100.00%**	**12**	**100.00%**	**234**	**100.00%**	**246**	**100.00%**
Other than Permanent Workers											
Male	4116	4116	100.00%	4116	100.00%	NA	NA	0	0.00%	4116	100.00%
Female	189	189	100.00%	189	100.00%	189	100.00%	NA	NA	189	100.00%
Total	**4305**	**4305**	**100.00%**	**4305**	**100.00%**	**189**	**100.00%**	**0**	**0.00%**	**4305**	**100.00%**

Notes:

1. *"Permanent Employees" includes all personnel on rolls of the company excluding those on fixed term contract, who are covered under "Other than Permanent employees".*
2. *"Permanent workers/Staff" are on rolls of the company but do not perform managerial or decision-making role.*
3. *"Other than Permanent Workers/Staff" includes individuals engaged through third-party job contracts. A significant portion of this workforce is deployed for operational and support functions. Given the high attrition rate in this category, the headcount has been derived based on the annual return filed with the Ministry of Labor & Employment for the calendar year 2025.*
4. *For "Other than Permanent Workers/Staff" the measure for well-being is ensured through the respective contractors, which are provisioned appropriately in the contracts.*

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

Particulars	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the Company	0.01057%	0.0086%

Note: *PLL is not currently monitoring the evaluation of non-permanent workers/staff, as they are managed by third-party contractors.*

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total worker	Deducted and deposited with the authority (Y/N/ N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total worker	Deducted and deposited with the authority (Y/N/ N.A.)
PF	100.00%	100.00%	Yes	100.00%	100.00%	Yes
Gratuity	100.00%	100.00%	NA	100.00%	100.00%	NA
ESI	NA	NA	NA	NA	NA	NA
Others (3)	100.00%	100.00%	NA	100.00%	100.00%	NA

Notes:

1. *The above data is with respect to permanent employees and workers/staff.*
2. *The Gratuity, Superannuation and Post retirement medical insurance contribution are deposited with the Company's Trust Funds.*
3. *Post Retirement Medical Insurance, Superannuation Scheme, NPS and Resettlement Allowance.*

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

Yes. it is ensured that its workplaces are accessible to differently abled employees and workers in line with the provisions of the Rights of Persons with Disabilities Act, 2016.

The Company's corporate office is equipped with accessible infrastructure, including ramps, tactile pathways, elevators, and specially designed washroom facilities to support ease of movement and usability. Wherever the offices of PLL are in leased premises, it is ensured that such facilities are made available by the owners of the premises. Similar efforts have been undertaken across locations, wherever feasible, to create an inclusive and barrier-free work environment.

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.

PLL follows an Equal Opportunity Policy that provides for fair and non discriminatory employment practices. The policy outlines measures to address the requirements of differently abled individuals and to promote a respectful and inclusive work environment for all employees. The Equal Opportunity Policy is aligned with the provisions of the Rights of Persons with Disabilities (RPwD) Act, 2016, and the Rights of Persons with Disabilities Rules, 2017.

The link of the policy is as follows: Petronet LNG Limited : Annual Return - Petronetlng

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate (%)	Retention Rate (%)	Return to work rate (%)	Retention Rate (%)
Male	100.00%	95.65%	100.00%	100.00%
Female	NA	NA	NA	NA
Total	**100.00%**	**95.65%**	**100.00%**	**100.00%**

Note: *The above data is with respect to permanent employees and workers/staff.*

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

Particulars	Yes/No	Details of the mechanism in brief
Permanent Employees	Yes	PLL has a formal Grievance Redressal Policy applicable to all regular employees, providing a structured four-level grievance redressal mechanism through the Immediate Supervisor, Supervising Officer, Department Head and Grievance Settlement Committee. The policy enables employees to raise and escalate employment-related grievances, prescribes defined timelines for resolution, provides for investigation and review of grievances, and mandates maintenance of a grievance register with periodic reporting to the MD & CEO. Matters relating to disciplinary proceedings, vigilance and sexual harassment are addressed through separate designated policies and committees.
Permanent Workers		
Other than Permanent Employees	Yes	Grievances are reviewed and addressed through the Engineer In Charge and or the Supervisor as per defined internal procedures.
Other than Permanent Workers		

Fire Drill at the Terminal

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

Category	FY 2025-26			FY 2024-25		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/ workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Permanent Employees						
Total	-	-	-	-	-	-
Male	-	-	-	-	-	-
Female	**-**	**-**	**-**	**-**	**-**	**-**
Permanent Employees						
Total	-	-	-	-	-	-
Male	-	-	-	-	-	-
Female	**-**	**-**	**-**	**-**	**-**	**-**

PLL does not have any recognised employee or worker unions. However, the Company has established multiple in-house engagement and feedback mechanisms to ensure employee participation and voice, including:

- Annual Employee Wellbeing Survey conducted through a third-party agency covering parameters such as Stress Index and Happiness Index, with ~87% participation in the latest survey.
- Employee Suggestion Scheme, which enables employees and workers to submit suggestions via an online portal. Suggestions are reviewed by a designated committee and escalated to the Plant Head for consideration and implementation.
- Townhall meetings with the plant head are conducted quarterly, providing a medium for employees and workers to discuss their grievances.
- The Company has installed physical suggestion boxes at all locations to encourage employee participation and ensure convenient access for submitting ideas and feedback.

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	324	242	74.69%	314	96.91%	304	213	70.07%	267	87.83%
Female	34	20	58.82%	33	97.06%	26	14	53.85%	25	96.15%
Total	**358**	**262**	**73.18%**	**347**	**96.93%**	**330**	**227**	**68.79%**	**292**	**88.48%**
Workers										
Male	234	216	92.30%	233	100.00%	236	221	93.64%	230	97.46%
Female	12	11	91.66%	12	100.00%	13	11	84.62%	13	100.00%
Total	**246**	**227**	**92.28%**	**245**	**100.00%**	**249**	**232**	**93.17%**	**243**	**97.59%**

Note: *Data is based on permanent workers and employees. However mandatory HSE induction training to all non-permanent workers is undertaken by HSE representative of the company as well as third party contractor's HSE representative.*

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

Category	FY 2025-26			FY 2024-25		
		No. (C)	% (C/A)		No. (F)	% (F/D)
Employees						
Male	324	324	100.00%	304	304	100.00%
Female	34	34	100.00%	26	26	100.00%
Total	**358**	**358**	**100.00%**	**330**	**330**	**100.00%**
Workers						
Male	234	234	100.00%	236	236	100.00%
Female	12	12	100.00%	13	13	100.00%
Total	**246**	**246**	**100.00%**	**249**	**249**	**100.00%**

Note: *PLL is not currently monitoring the evaluation of non-permanent workers/staff, as they are managed by third-party contractors.*

10. Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/No)	PLL has established a comprehensive and integrated Occupational Health and Safety (OHS) management system aligned with the ISO 45001:2018 standard, ensuring consistent safety practices across all its operations. The system is anchored in the Company's QHSE&A Policy, which provides the overarching framework for managing health, safety, environmental, and asset-related risks. **Governance & Oversight:** Safety performance is closely monitored through a well-defined governance structure. Director (Technical) chairs quarterly HSE review meetings to assess performance and drive improvements, while the Board-level TAHSE Committee provides periodic oversight and strategic direction. The policy framework is approved at the highest level, ensuring accountability and leadership commitment to safety outcomes. **Implementation & Initiatives:** Safety is embedded into day-to-day operations through structured processes such as permit-to-work systems, incident investigation mechanisms, and plant-level safety committees, with a clear focus on achieving zero incidents. Preventive reporting of unsafe acts and conditions is actively encouraged through the "Suraksha Setu" platform, strengthening risk identification and mitigation. The Company also promotes employee well-being through regular health check-ups, risk assessments, and statutory compliance audits, while integrating OHSE considerations into decisions related to equipment, processes, materials, and contractor management. Continuous improvement is supported through technology upgradation, clearly defined responsibilities, and a lifecycle approach to asset management. PLL's sustained focus on safety excellence is reflected in both Dahej and Kochi terminals receiving the British Safety Council's 5-Star Rating and "Sword of Honour", recognizing strong performance across safety systems, compliance, and global best practices.
What is the coverage of such system?	Doctor at HO covers all operations at PLL's LNG terminals at Dahej and Kochi, including employees, contract workforce, and associated operational activities. Also at HO, Doctor is available at regular time for the benefit of all employees.

b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?	PLL has established a comprehensive framework to systematically identify work-related hazards, assess risks, and implement appropriate control measures across its operations. These processes cover both routine and non-routine activities and are embedded at multiple stages of the asset lifecycle. **Risk Identification & Assessment Framework:** At the project and design stage, structured methodologies such as Rapid Risk Analysis (RRA), HAZOP, HAZID, HIRA, and Quantitative Risk Assessment (QRA) are undertaken to proactively identify potential hazards and evaluate associated risks. In line with OISD standards and PNGRB regulations, QRA studies are revalidated every five years or carried out earlier in case of modifications or expansions, with necessary actions implemented based on the findings.
	Additionally, Job Safety Analysis (JSA) is performed for critical activities to identify task-specific hazards and define mitigation measures. **Monitoring & Evaluation Mechanisms:** PLL continuously evaluates the effectiveness of its safety and risk control measures through a structured "Safety Index", done on monthly basis by independent agency, which quantitatively assesses performance across health, safety, environment, emergency systems, and asset management. Areas with lower scores are analysed, and corrective actions are taken. Regular work environment monitoring is carried out to track exposure to hazards such as noise, vibration, and emissions, ensuring compliance with permissible limits. **Operational Controls & Assurance:** A robust risk-based permit-to-work system is implemented to ensure that all activities are carried out under controlled and safe conditions. Periodic internal and external audits by qualified personnel are conducted to identify process and HSE gaps, enabling timely corrective and preventive actions. **Capability Building:** To strengthen the effectiveness of these processes, PLL conducts regular training programs to enhance employee competence in hazard identification, risk assessment, and safety practices.
c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/No)	PLL has multiple systems for communication of work-related hazards including paging networks manual call points walkie talkies telephones mobile communication and manual emergency shutdown systems. Trained emergency response teams are available at terminals on around the clock basis. Windsocks designated assembly points fire extinguishers and breathing apparatus are provided at relevant locations to support emergency response. Employees workers and contractors report unsafe acts and unsafe conditions through the Suraksha Setu platform and physical reporting mechanisms at contractor facilities. Reported observations are reviewed tracked and discussed in contractor HSE review meetings and Safety Committee meetings. Contractor's representatives also participate in safety committee meetings at plant levels. Periodic recognition of safety observations is carried out at terminals through internal processes. At corporate office also regular training is conducted on safety week, road safety, health talk etc.
d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)	Yes. Employees and workers have access to onsite occupational health centres with continuous medical support. Certified first aiders are available at operating locations including the Dahej and Kochi terminals. The coverage also extends to the Head Office, where a qualified medical officer provides medical consultation to employees and contractual manpower.

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

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

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

PLL has a robust Health Safety and Environment management system in place, which is applicable to employees, contractors and visitors. The system is guided by the Quality Health Safety Environment and Assets Policy and covers facility design construction operations maintenance and emergency preparedness.

The system includes procedures related to hazard identification risk assessment permit to work controls use of personal protective equipment training incident reporting and investigation management of change safety audits and emergency response including mock drills. Occupational health aspects are considered during decisions related to equipment processes materials services and contractor engagement.

The management system covers the following aspects:

- Planning activities related to selection of equipment technology and processes
- Training and awareness programs for employees and workers
- Periodic health talks by renowned expert on health, wellness and hygiene.
- Engineering and administrative controls for risk management
- Handling and disposal of hazardous waste as per statutory requirements
- Standard operating procedures and permit to work practices
- Provision and monitoring of personal protective equipment
- Monitoring of hazards including gas noise temperature vibration radiation and illumination
- Display of safety signboards and caution signage at operational locations
- Pre employment and periodic medical examinations for personnel exposed to occupational hazards
- Fitness assessments for personnel assigned to work at height
- Monitoring of occupational health and emergency equipment
- Compliance with air and water quality norms prescribed by Pollution Control Boards
- Reporting and analysis of unsafe acts unsafe conditions and incidents with corrective actions

- Periodic QHSE review meetings
- Emergency and disaster management plans
- Provision of protective coveralls for visitors
- Verification of medical fitness reports for contractor workers
- Quarterly contractor safety review was conducted regularly, and score is given to all contractors as per their performance. Those contractors who scored less number, counselling is being done and encourage them to improve the safety culture.
- Health talk by renewed expert on various topics related to health and hygiene etc.

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

Topic	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	-	Nil	Nil	-
Health & Safety practices	Nil	Nil	-	Nil	Nil	-

14. Assessments for the year:

Topic	%age of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100.00%
Working Conditions	100.00%

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

All safety incidents and identified risks are investigated through a structured root cause analysis, and necessary corrective and preventive actions are implemented to avoid recurrence. The progress and effectiveness of these actions are closely monitored. Key safety concerns, incident trends, and corrective measures are also reviewed in quarterly HSE meetings with senior management and relevant teams to ensure continuous improvement in safety practices and working conditions. In addition to this We are monitoring and calculating the safe million man hours at Dahej Terminal, Kochi Terminal and Petrochemical project site at Dahej as per prescribed guidelines. Safe million man hours at Dahej is 32.22, at Kochi -3.69 and for Petrochemical project 2.13 safe million man hours are achieved.

LEADERSHIP INDICATORS

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

(A). Yes (B). Yes

The above is in respect of permanent employees and workers/staff. For Other than Permanent Employees, Workers/ Staff the same is ensured through the respective contractors, through ESI scheme of GOI.

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

Statutory provisions related to welfare measures and applicable dues are clearly defined in contractor agreements. Processing of contractor invoices is carried out after submission of documentary evidence for statutory payments such as Employees State Insurance contributions health insurance coverage provident fund deposits and other applicable statutory compliances.

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

Topic	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

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

Yes. PLL provides transition assistance support to employees at the time of retirement. The support includes access to information and guidance intended to assist individuals during the transition phase following active service. Sessions cover aspects such as financial management and general awareness on health and lifestyle practices as part of existing processes.

5. Details on assessment of value chain partners:

<table>
<tr><th></th><th>% of value chain partners (by value of business done with such partners) that were assessed</th></tr>
<tr><td>Health and safety practices</td><td rowspan="2">PLL's upstream and downstream partners includes globally renewed entities & Maharatna's PSUs. They are expected to operate within established regulatory and governance frameworks and demonstrate well-developed sustainability practices, with defined policies, targets, and roadmaps covering areas such as health & safety, working conditions, environmental management, and responsible business conduct.

For contractors and vendors operating at PLL facilities, compliance with health & safety and working condition standards is ensured through the General Conditions of Contract (GCC), which mandate adherence to applicable laws, labour regulations, and prescribed operational norms. The GCC also includes provisions for accountability, including indemnity and termination in case of non-compliance, thereby reinforcing adherence to required standards across the value chain.</td></tr>
<tr><td>Working Conditions</td></tr>
</table>

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.

Safety Incident / Risk / Concern	Corrective Action(s) Taken/Underway
Risk associated with engaging workers for height work, who are not medically fit for working at height.	• Vertigo testing facility is available at terminals to assess suitability of workers assigned to height related activities.
Safety risk associated with drivers who have impaired eyesight operating vehicles within the terminal premises	• Vision assessments are conducted to identify potential issues that may impact safe execution of work activities.
Risk associated with high noise levels	• Ear protection equipment including earmuffs and ear plugs is provided based on workplace exposure requirements.
Accidents	• Employees State Insurance coverage is extended to eligible personnel in line with applicable regulations.
Fire Hazards	• Use of fire-retardant boiler suits is specified through contractual requirements for designated work activities.

Dahej LNG Terminal

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:

PLL engages with identified stakeholder groups as part of its business operations. Engagement processes are intended to understand stakeholder needs expectations and matters relevant to the Company's activities.

Identification of key stakeholder groups is based on materiality considerations assessed through internal review processes. Stakeholders include investors, employees, contractors, customers, local communities, government authorities, suppliers, service providers, media and other relevant groups. Engagement with these groups is carried out through defined communication channels and assigned functional responsibilities to support information sharing and structured feedback related to business operations and sustainability related matters.

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 & Marginalised Group (Yes/ No)	Channels of communication	Frequency of engagement (Annually/ Half yearly/ Quarterly /others – please specify)	Results communicated in public domain (Yes/ No) If Yes, provide web-link
Employees	No	Discussion forums, intranet, messaging groups, social media, announcements/ notifications by E-mail, town hall meets.	Regular	• Sharing updates on company policies future plans, event related communication, grievance redressal mechanisms, internal campaigns and other operational changes. Messages on significant days of National Importance, Greetings on special occasions etc. • Providing employees an opportunity to share feedback during town hall meetings through defined interaction formats.
Contract Employee.	No	Notice board, safety committee, meetings at plants, training and awareness programmes, Safety talk at the beginning of each shift.	Regular	• Conduct of safety induction programs for employees and contract workers. • Regular toolbox talks safety committee meetings safety training sessions and contractor safety review meetings at operating locations.

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/ No)	Channels of communication	Frequency of engagement (Annually/ Half yearly/ Quarterly /others – please specify)	Results communicated in public domain (Yes/ No) If Yes, provide web-link
Customers/ Client	No	Customer engagement and grievance redressal, Face to Face interaction, surveys, e-mail communication and periodic meetings.	Regular	• Collection of inputs to identify opportunities for improvement in service delivery and product quality. • Understanding customer expectations through formal communication and feedback mechanisms.
Promoters/ Shareholders/ Investors	No	Representatives of four major promoters are nominated on the PLL's Board. Other channels are Meetings, Annual Reports, Investors meet, Conference call, Virtual meetings and E-mail communication. Quarterly results, Investor presentations, Annual general meetings.	Regular	• Periodic sharing of information on financial performance dividends profitability financial position and business outlook. • Addressing investor queries related to financial performance through established communication channels. • Presentation of business performance highlights to shareholders and investors. • Discussion of information already available in the public domain with shareholders and investors. • Bankers meet • Regular review meetings
Business Partners and vendors	No	Meetings, E-mail, formal communication	Regular	• Receipt of performance related inputs from stakeholders. • Identification and resolution of concerns raised through appropriate internal processes.
Local community	No	Community meetings, Website, social media, Awareness programs etc.	Regular	• Community development activities planned after assessing local community needs and identifying relevant focus areas. • Collection of feedback from community members through interaction mechanisms. • Conduct of safety awareness and first aid training programs at the community level.

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/ No)	Channels of communication	Frequency of engagement (Annually/ Half yearly/ Quarterly /others – please specify)	Results communicated in public domain (Yes/ No) If Yes, provide web-link
Lenders/ Consultants/ Advisors/ Auditors	No	Meetings, E-mail, Website	Regular	• Interaction with auditors on matters related to audit of accounts disclosures in financial statements and related requirements. • Conduct of management review meetings with statutory and internal auditors as part of governance processes.
NGO/NPO	No	Website, E-mail, meetings	Need based	• Sharing information on the Company's strategy and operational performance through approved channels. • Communication of the Company's perspectives on matters of public and business relevance. • Disclosure of quarterly and annual financial performance results in line with regulatory requirements.
Media	No	Interviews, Interactions and Press Briefings. Also board level sub committees, Audit committees, TAHSE , CG , RMC who reports to board.	After quarterly and annual results as and when required.	
Government and Regulators	No	Meetings with key regulatory bodies, Written communications, Presentations, Industry associations.	Regular	• submission of clarifications and representations as required. • Communication of operational challenges and sharing of sector related inputs. • Exchange of knowledge and recommendations through formal engagement platforms.

LEADERSHIP INDICATORS

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

The Company has established multiple channels to ensure effective engagement with key stakeholders on economic, environmental, and social matters, with structured mechanisms for escalating feedback to the Board.

At the governance level, stakeholder representation is facilitated through Board composition, which includes nominee directors from major promoters as well as a nominee from the Government of Gujarat, providing direct inputs into strategic decision-making. For shareholders and investors, the Company promotes transparent and regular communication, sharing updates on performance, strategy, and ESG initiatives, while also addressing queries and concerns through formal engagement platforms.

Engagement with other stakeholder groups—including employees, communities, customers, and partners—is carried out through designated functional teams and responsible officers. Feedback gathered through these interactions is systematically reviewed and escalated to senior management, and where relevant, presented to the Board or its Committees for consideration. This structured approach ensures that stakeholder perspectives are effectively integrated into decision-making processes and aligned with the Company's overall ESG priorities.

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.

PLL engages with stakeholders through Board representation (including promoter and Government nominees), investor interactions, safety committee meetings, project review meetings with consultant and contractors and community engagement at operational locations. Inputs are also gathered through formal channels such as AGMs, Annual Reports, and sustainability disclosures.

A materiality assessment is conducted to identify key ESG topics, where stakeholder inputs are incorporated to evaluate non-financial impacts and shape relevant policies and initiatives.

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

PLL undertakes community related activities in areas surrounding its operational locations. Engagement with local communities is carried out through corporate social responsibility projects implemented directly and in association with local self-government bodies district and state administrations non-government organizations (NGO's) and project implementation partners.

CSR activities cover areas such as healthcare education welfare related initiatives women related programs rural development arts and culture support for persons with disabilities and environment related initiatives. Projects are identified based on local requirements and are implemented through structured planning and monitoring processes.

Details of CSR activities are disclosed under Principle 8 of the report and through the Company's official disclosures.

Dahej LNG Terminal

PRINCIPLE 5: Businesses should respect and promote human rights.

GOOD HEALTH AND WELL-BEING · GENDER EQUALITY · DECENT WORK AND ECONOMIC GROWTH · PEACE, JUSTICE AND STRONG INSTITUTIONS

ESSENTIAL INDICATORS

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	358	358	100.00%	330	296	89.70%
Other than permanent	6	0	0.00%	8	0	0.00%
Total Employees	**364**	358	98.35%	**338**	296	87.57%
Workers						
Permanent	246	246	100.00%	249	248	99.60%
Other than permanent	4305	4305	100.00%	2167	2091	96.49%
Total Workers	**4551**	4551	100.00%	**2416**	2339	96.81%

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees Permanent										
Male	324	0	0	324	100.00%	304	0	0	304	100.00%
Female	34	0	0	34	100.00%	26	0	0	26	100.00%
Total	**358**	**0**	**0**	**358**	**100.00%**	**330**	**0**	**0**	**330**	**100.00%**
Other than Permanent										
Male	5	0	0	5	100.00%	5	0	0	5	100.00%
Female	1	0	0	1	100.00%	3	0	0	3	100.00%
Total	**6**	**0**	**0**	**6**	**100.00%**	**8**	**0**	**0**	**8**	**100.00%**
Workers Permanent										
Male	234	0	0	234	100.00%	236	0	0	236	100.00%
Female	12	0	0	12	100.00%	13	0	0	13	100.00%
Total	**246**	**0**	**0**	**246**	**100.00%**	**249**	**0**	**0**	**249**	**100.00%**
Other than Permanent										
Male	4116	1938	47.08%	2178	52.92%	2083	1296	62.22%	787	37.78%
Female	189	135	71.43%	54	28.57%	84	53	63.10%	31	36.90%
Total	**4305**	**2073**	**48.15%**	**2232**	**51.85%**	**2,167**	**1,349**	**62.25%**	**818**	**37.75%**

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

Employee Category	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (in ₹)	Number	Median remuneration/ salary/ wages of respective category (in ₹)
Board of Directors (BoD)**	3	2,02,68,804	0	-
Key Managerial Personnel	1	1,38,05,914	0	-
Employees other than BoD and KMP	320	47,42,040	34	25,60,290
Workers	234	21,03,366	12	27,24,395

Notes:

- The above data is with respect to permanent employees and workers/staff.
- **Includes details of Whole time Directors as on 31st March 2026.
- Median remuneration is calculated for all the categories as on 31st March 2026, based on their annual cost to the company

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

Category	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	6.12%	5.67%

Notes:

- The above data is with respect to permanent employees and workers/staff.
- The gross wages paid to female employees as a percentage of total wages, have been calculated based on their annual cost to the Company.

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

Yes. The Company has an established mechanism to address human rights related concerns and impacts. The Corporate and Plant Human Resources teams function as designated focal points for receiving and processing such matters through defined internal procedures.

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

PLL complies with applicable labour laws and statutory requirements relating to human rights across its operations. The Company has a grievance redressal policy with a four-level process through which employees can raise workplace related concerns. The mechanism provides defined steps for review and resolution within specified timelines.

An Internal Complaints Committee is in place to receive and examine complaints related to sexual harassment in accordance with applicable regulations. The committee follows prescribed procedures and maintains confidentiality during the process.

PLL also has an Equal Opportunity Policy that addresses employment related aspects for persons with disabilities persons with benchmark disabilities and transgender persons. These policies form part of the Company's existing human resource framework and are reviewed through internal processes from time to time.

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

Category	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	Nil	Not Applicable	-	Nil	Not Applicable	-
Discrimination at workplace	Nil	Not Applicable	-	Nil	Not Applicable	-
Child Labour	Nil	Not Applicable	-	Nil	Not Applicable	-
Forced Labour / Involuntary Labour	Nil	Not Applicable	-	Nil	Not Applicable	-
Wages	Nil	Not Applicable	-	Nil	Not Applicable	-
Other human rights related issues	Nil	Not Applicable	-	Nil	Not Applicable	-

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

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

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

The Company has established multiple mechanisms to prevent adverse consequences to complainants in cases of discrimination and harassment. The Grievance Redressal Policy provides a structured and time-bound grievance redressal mechanism with defined escalation levels and investigation procedures for employment-related grievances. Complaints relating to sexual harassment are addressed through the Internal Complaints Committee (ICC) in accordance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, ensuring confidentiality, fair inquiry and protection against retaliation. The Conduct, Discipline and Appeal Rules prescribe disciplinary action against misconduct, including harassment, discrimination and malicious allegations, while designated HR and functional authorities oversee impartial handling of complaints to foster a safe, respectful and inclusive workplace.

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

Yes. The Company incorporates human rights and labour-related requirements as an integral part of its business agreements and contractual arrangements. These provisions mandate compliance with applicable labour laws, minimum wage requirements, and statutory obligations by contractors and service providers. As outlined in the General Conditions of Contract (GCC), contractors are required to ensure timely and full payment of wages, adherence to all applicable laws and regulations, and maintenance of statutory records and documentation. The GCC also includes indemnity and accountability provisions in case of non-compliance, along with requirements for issuance of employment-related documents such as appointment letters, wage slips, and statutory benefits (e.g., PF and ESI).

Further, contractors are obligated to uphold ethical practices and are subject to strict action, including contract termination, in case of violations. These contractual safeguards reinforce the Company's commitment to fair labour practices, transparency, and protection of human rights across its operations and value chain.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labor	100.00%
Forced/Involuntary Labor	100.00%
Sexual Harassment	100.00%
Discrimination at workplace	100.00%
Wages	100.00%
Others- please specify	100.00%

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

During the reporting period, the Company undertook targeted pro-active and preventive measures to address observations arising from assessments conducted across all locations. A key initiative was the implementation of a mandatory online POSH (Prevention of Sexual Harassment) training and certification framework, ensuring 100.00% employee coverage along with periodic refresher modules. In addition, the Company strengthened awareness and sensitization efforts on critical areas such as child labour, forced labour, workplace discrimination, and wage compliance through structured training programs and regular communications.

LEADERSHIP INDICATORS

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

During the reporting period, no significant business processes were modified or introduced specifically because of human rights grievances or complaints, as no material or systemic concerns were identified. Nevertheless, the Company continued to undertake proactive and preventive improvements aligned with its commitment to human rights and employee well-being.

These included infrastructure and accessibility enhancements, such as installation and upgradation of lifts at terminal locations, as well as expansion and modernization of employee facilities, including changing rooms at locations such as Kochi and Dahej. The Company also focused on standardization of workplace practices, improved safety and hygiene infrastructure, and periodic review of employee amenities to ensure a safe, inclusive, and dignified working environment. Such initiatives are part of an ongoing effort to embed human rights considerations into day-to-day operations and facility management.

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

The Company has established a robust governance and oversight framework for human rights, driven by active involvement of senior leadership and cross-functional teams. Periodic reviews at the leadership level are conducted to monitor compliance status, track key risk indicators, assess training effectiveness, and evaluate grievance trends and resolution timelines.

Leadership continues to reinforce a zero-tolerance approach towards harassment, discrimination, forced labour, and any form of human rights violation, while promoting a culture of accountability, transparency, and respect. Human rights considerations have been progressively integrated into policies, standard operating procedures, and vendor management frameworks, including contractor onboarding and contractual safeguards.

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?

PLL offices are designed to support accessibility for all persons including individuals with disabilities. Facilities such as elevators and ramps are provided to allow access to workplace premises.

At locations operating from leased premises, it is ensured that the buildings meet these accessibility requirements.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Child Labour	The key upstream and downstream partners of the company are globally renowned and/or domestically acclaimed listed companies who themselves have submit governance mechanisms in place and are expected to operate within defined sustainability and compliance frameworks, including adherence to applicable environmental and social regulations, internal policies, and publicly disclosed sustainability targets and roadmaps. Many such partners demonstrate compliance through disclosures available in the public domain. Collectively, these mechanisms provide reasonable assurance that value chain partners align with applicable human rights and ESG standards.
Forced/involuntary Labour	
Sexual Harassment	
Discrimination at workplace	
Wages	
Others	

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

Not Applicable

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

ESSENTIAL INDICATORS

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

Parameter	FY 2025-26	FY 2024-25
From renewable sources (GJ)		
Total Electricity Consumption (A)	5,483.96	3,002.88
Total Fuel Consumption (B)	0.00	0.00
Energy Consumption through other sources (C)	0.00	0.00
Total Energy Consumption from renewable sources (A+B+C)	**5,483.96**	**3,002.88**
From non-renewable sources (GJ)		
Total Electricity Consumption (D)	8,34,136.85	8,77,687.77
Total Fuel Consumption (E)	37,93,226.90	40,12,796.71
Energy Consumption through other sources (F)	0.00	0.00
Total Energy Consumption from non-renewable sources (D+E+F)	46,27,363.75	48,90,484.48
Total Energy Consumption (A+B+C+D+E+F)	**46,32,847.71**	**48,93,487.24**
Energy Intensity per rupee of turnover (Total energy consumption / Revenue from operations in rupees) (GJ per INR Crore)	106.51	95.99
Energy Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumption / Revenue from operations adjusted for PPP) (GJ per USD Crore)	2166.51	1983.14
Energy Intensity in terms of physical output (GJ/MMBTu)	0.005141	0.005236
% of energy consumed from renewable sources	0.12%	0.06%

Notes:

- *The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2026 by IMF which is 20.34 for India.*
- *GJ refers to Giga Joules*

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

Assurance has been carried out by M/s V. Sankar Aiyar & Co. on above indicator

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.

As of March 31st, 2026, none of the sites of PLL are identified as designated customers under the PAT scheme of the Government of India.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	47616.00	55993.00
(ii) Groundwater	NA	NA
(iii) Third party water	56053.20	12693.41
(iv) Seawater / desalinated water	NA	NA
(v) Others	NA	NA
Total volume of Water Withdrawal (in kilolitres) (I + ii + iii + iv + v)	103669.20	68686.41
Total volume of Water Consumption (in kilolitres)	75188.60	60603.00
Water Intensity per rupee of turnover (Water consumed / Revenue from operations) (kL per INR Crore)	1.73	1.19
Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (kL per USD Crore)	35.16	24.55
Water Intensity in terms of physical output (KL/TBTU)	**83.44**	**64.86**

Notes:

The figures for FY 2024-2025 are suitably restated/amended for fair representation.

Kochi:

- *Total condensate water recovered and stored in reservoir for FY 25-26 and FY 24-25 is 71,923 KL and 87,986 KL respectively. This water is used for plant operational needs, reducing dependence on third party water sources.*
- *Treated wastewater reused for irrigation has not been added to total water consumption to avoid double counting.*
- *Rain water harvesting is considered as surface water*

Dahej:

- *Dahej plant generates condensate water during operations which is filtered and reused on site, reducing dependence on third party water. In FY 25-26 and FY 24-25, 20,736 KL & 48,615 KL of condensate water was generated, filtered and consumed, respectively.*
- *During FY 25-26, from December to March 26, 16867 KL of water was consumed for construction activity on site. In FY 25-26, Condensate water Plant stopped due to operational issue from Aug onwards, increasing dependence on GCPTCL water.*

Head Office:

Water consumption at the PLL Corporate Office has been estimated based on the employee headcount of 179 employees in FY 2024–25 and 191 employees in FY 2025–26, considering a water demand norm of 45 litres per capita per day (LPCD) prescribed under the National Building Code (NBC) and 250 working days during each financial year. Accordingly, the estimated water consumption is 2,013.75 kL for FY 2024–25 and 2,148.75 kL for FY 2025–26

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

Assurance has been carried out by M/s V. Sankar Aiyar & Co. on above indicator

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
Water discharge by destination and level of treatment (in kilolitres)	Not Applicable	Not Applicable
i. To Surface water	Not Applicable	Not Applicable
- No treatment	Not Applicable	Not Applicable
- With treatment – please specify level of treatment	Not Applicable	Not Applicable
ii. To Groundwater	Not Applicable	Not Applicable
- No treatment	Not Applicable	Not Applicable
- With treatment – please specify level of treatment	Not Applicable	Not Applicable
iii. To Seawater	Not Applicable	Not Applicable
- No treatment	Not Applicable	Not Applicable
- With treatment – please specify level of treatment	Not Applicable	Not Applicable
iv. Sent to third parties	Not Applicable	Not Applicable
- No treatment	Not Applicable	Not Applicable
- With treatment – please specify level of treatment	Not Applicable	Not Applicable
v. Others- Please specify: Land	Not Applicable	Not Applicable
- No treatment	Not Applicable	Not Applicable
- With treatment – please specify level of treatment (Water treated through STP's is used for horticulture purpose inside the facilities)	0.00	0.00
Total water discharged (in kilolitres)	**0.00**	**0.00**

Notes:

- *The figures for FY 2024-2025 are suitably restated/amended for fair representation.*
- *The Dahej and Kochi facilities are equipped with Sewage Treatment Plants (STPs). In FY 2025–26, 10,703 kL and 5,539.36 kL of wastewater were treated at Dahej and Kochi, respectively. All treated wastewater was fully reused for on-site irrigation, resulting in zero discharge.*
- *In FY 2024–25, a total of 14,217.61 kL of wastewater was treated across facilities and entirely utilized for irrigation purposes.*

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

Assurance has been carried out by M/s V. Sankar Aiyar & Co. on above indicator

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

Yes. PLL's regasification terminals are designed to operate on a "Zero Liquid Discharge" (ZLD) facility. At the Dahej terminal, domestic sewage is treated through a 100 KLD sewage treatment plant, while the Kochi terminal is equipped with a 30 KLD plant. The treated wastewater is reused for landscaping and gardening within the premises, and the existing treatment capacities are sufficient to consistently maintain ZLD conditions.

Additionally, condensate water generated from atmospheric air during the LNG regasification process is captured and stored in a dedicated water pond. After suitable treatment and filtration, this recovered water is utilized for multiple purposes, including service water, fire water, and potable water requirements within the terminals.

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

Parameter	Unit	FY 2025-26	FY 2024-25
NOx	mg/Nm^3	45.59	41.83
SOx	mg/Nm^3	25.28	30.80
Particulate matter (PM)	mg/Nm^3	41.68	52.96
Persistent organic pollutants (POP)	NA	NA	NA
Volatile organic compounds (VOC)	NA	NA	NA
Hazardous air pollutants (HAP)	NA	NA	NA
Others	-		-

Note: *Air Emission are taken as per the CTO compliance for Dahej and Kochi terminals*

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

Assurance has been carried out by M/s V. Sankar Aiyar & Co. on above indicator.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 Emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	tCO_2e	2,31,662.40	2,42,656.83
Total Scope 2 Emissions (Break-up of the GHG into CO2, CH4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	tCO_2e	1,64,510.32	1,77,244.17
Total Scope 1 and Scope 2 Emissions	tCO_2e	3,96,172.72	4,19,901
Total Scope 1 and Scope 2 Emissions Intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG Emissions / Revenue from operations)	tCO_2e / INR Crore	9.10	8.24
Total Scope 1 and Scope 2 Emissions 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)	tCO_2e / USD Crore adjusted for PPP	185.26	170.17

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 and Scope 2 Emissions Intensity in terms of physical output	tCO_2e/MMBtu	0.000439	0.000449
Others	-		-

Notes:

- *The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2025 by IMF which is 20.34 for India.*
- *The emission factors used to convert energy consumption into tCO_2e for fuels, gas and fugitive emissions are sourced from the IPCC and DEFRA guidelines. For electricity, the latest database provided by the Central Electricity Authority (CEA) has been utilized.*

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

Assurance has been carried out by M/s V. Sankar Aiyar & Co. on above indicator.

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

Yes. The company has undertaken a range of projects and initiatives aimed at reducing greenhouse gas (GHG) emissions and advancing its transition towards low-carbon operations:

Net Zero Commitment: PLL has established a Net Zero roadmap targeting Net Zero emissions (Scope 1 and Scope 2) by 2040, aligned with national and global climate goals. This roadmap focuses on decarbonization through energy efficiency, renewable energy adoption, and operational improvements.

Renewable Energy Adoption:

- *Planned sourcing of renewable power through a 30 MW hybrid (solar and wind) project at Dahej, with potential emission reduction of ~100,000 tCO_2e.*
- ***Energy Transition at Kochi:*** *Increase in sanctioned grid power from KSEB is expected to eliminate gas turbine operations, significantly lowering GHG emissions.*

Process Innovation: Proposed cold energy integration at Dahej is expected to reduce power demand by ~10–12 MW, thereby lowering emissions.

Energy Efficiency & Operational Optimization:

- *~9.3% reduction in specific energy consumption at Kochi (~2,800 MWh savings)*
- *Improved shipping efficiency (~1.7% reduction in emissions per MMBTU transported as compared to previous year)*

Emission Reduction Initiatives:

- *RLNG flare routing mechanism to prevent methane venting*
- *Shore power for tugboats, reducing diesel use (~70,756 litres) and ~308 tCO_2e emissions*

Future-Focused Initiatives: *Engagement in renewable hydrogen research to support long-term decarbonization.*

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	1.34	0.06
E-waste (B)	3.72	2.21
Bio-medical waste (C)	0.02	0.02
Construction and demolition waste (D)	0.00	0.00
Battery waste (E)	2.39	2.11
Radioactive waste (F)	0.00	0.00
Other Hazardous waste. Please specify, if any (G) (Empty discarded drums, carboys sent to GPCB-approved decontamination facility, Empty paint containers) & Used Oil	28.72	11.22
Other non-hazardous waste generated (H). (Kitchen waste)	7.27	7.61
Total (A+B + C + D + E + F + G+ H)	**43.46**	**23.23**
Waste Intensity per rupee of turnover (Total waste generated / Revenue from operations) (MT per INR Crore)	**0.001**	**0.0005**
Waste Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (MT per USD Crore)	0.02	0.01
Waste Intensity in terms of physical output (MT/TBTUs)	**0.048**	**0.025**
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste	**FY 2025-26**	**FY 2024-25**
(i) Recycled	17.57	5.00
(ii) Re-used	2.06	3.47
(iii) Other recovery operations	9.18	6.21
Total	**28.82**	**14.68**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste	**FY 2025-26**	**FY 2024-25**
(i) Incineration	1.27	1.80
(ii) Landfilling	8.80	2.55
(iii) Other disposal operations	2.05	1.63
Total	**12.12**	**5.98**

Notes:

❖ *The figures for FY 2024-25 are suitably restated/reamended for fair representation.*

- *To convert used oil into metric tonnes, a conversion factor of 0.85 metric tonnes per kilolitres is utilized for Kochi and Dahej.*
- *The quantity of battery waste recovered during FY 2025-26 (9.18 MT) and FY 2024-25 (6.21 MT) includes battery waste carried forward from previous years. Any battery waste generated but not disposed of/recovered during the reporting year is carried forward as closing stock and is disposed of/recovered in the subsequent financial year. Therefore, differences between waste generated and waste recovered represent opening/closing inventory movements.*
- *Empty barrels/containers waste value for FY 2025-26 is higher as compared to the previous year due to maintenance/ shut down activity of GTGs at Kochi Terminal.*
- *The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2025 by IMF which is 20.34 for India.*

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

Assurance has been carried out by M/s V. Sankar Aiyar & Co. on the above indicator

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

PLL follows a structured waste management framework across its establishments, with a focus on minimizing waste generation, ensuring safe handling and disposal. Given the nature of operations, the company generates only a limited quantity of industrial waste.

Waste Management Practices:

- Segregation at Source: Waste is segregated into hazardous, biodegradable, and non-biodegradable categories using designated, clearly labelled bins across terminals.
- Hazardous Waste Management: Hazardous waste is stored in a dedicated facility with impervious flooring, proper roofing, and signage, with storage not exceeding 90 days. Disposal is undertaken only through CPCB/ KSPCB-authorized agencies (such as KEIL and Cee Jee Lubricants), with periodic vendor verification.

Handling of Specific Waste Streams:

- Used oil is collected in suitable containers and sent to authorized recyclers.
- Oil-contaminated wastes (e.g., cotton rags) are safely stored and disposed of through authorized agencies.
- Hazardous wastes arising from handling of chemicals such as Liquid Nitrogen (LN_2), Sodium Hydroxide (NaOH), soda ash, Hypochlorite, High-Speed Diesel (HSD), and Mono Ethylene Glycol (MEG) are managed in line with regulatory norms.
- E-waste, batteries, paint containers, and chemical barrels are disposed of through authorized recyclers as per applicable rules.
- Biomedical waste from Occupational Health Centres is disposed of through PCB-authorized incinerators.

- Non-Hazardous Waste Management: Biodegradable and non-biodegradable waste are managed through housekeeping contracts. Canteen waste is processed using food waste converters and composted into manure for gardening use.
- Wastewater Management: A 100 KLD Sewage Treatment Plant (STP) at Dahej and 30 KLD Sewage Treatment Plant (STP) at Kochi is operational, with treated wastewater reused for gardening purposes.

Documentation & Compliance:

- Waste records are maintained in Form 3, annual returns (Form 4) are submitted, and a manifest system is followed for hazardous waste transportation.
- All practices are aligned with the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016, supported by regular audits and statutory reporting.

Strategy to Reduce Hazardous and Toxic Chemicals:

- PLL adopts a proactive approach to minimize the use of hazardous and toxic substances by:
- Restricting usage of chemicals such as LN_2, NaOH, soda ash, hypochlorite, HSD, and MEG to essential operational requirements
- Exploring and adopting safer alternatives wherever feasible
- Optimizing processes to reduce chemical consumption and associated waste generation
- Implementing stringent controls for storage, handling, and transfer to prevent leaks, spills, and excess usage

Overall, PLL integrates waste minimization, regulatory compliance, and responsible chemical management practices to ensure environmentally sound and sustainable operations.

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any
1	Kochi-Puthuvypeen, Kerala (CRZ)	LNG storage and regasification terminal	Yes
2	Dahej, Gujarat (CRZ)	LNG storage and regasification terminal	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
Name of Project: Gopalpur LNG Terminal Brief Details: 5 MMTPA land-based LNG regasification terminal at Gopalpur Port, Odisha. The proposed terminal will primarily comprise of two LNG storage tanks having a gross storage capacity of 1,84,000 cubic metres each, LNG receiving and unloading facilities, LNG unloading jetty along the southern breakwater within the Gopalpur Port harbour with approximately 1.6 km long LNG transfer pipelines to the terminal, onshore regasification facilities, truck loading facilities, and a cross country pipeline of about 37 km, which will connect the terminal to the existing Srikakulam–Angul gas pipeline.	S.O. 1533 (E) published by Ministry of Environment, Forest & Climate Change (MoEF&CC), Govt. of India, New Delhi dated 14th September 2006	Date of EIA Report: 22.08.2025	Yes	Yes	MoEF&CC portal, parivesh.nic.in

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:

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Yes, PLL is compliant with all the national laws and regulations related to the environment.				

LEADERSHIP INDICATORS

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

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

(i) Name of the Area: Nil

(ii) Nature of operations: Nil

(iii) Water withdrawal, consumption and discharge: NA

PLL's operational facilities are not situated in regions identified as water-stressed areas.

Parameter	FY 2025-26	FY 2024-25
Water Withdrawal by source (in Kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	-	-
Total volume of water consumption (in kilolitres)	-	-
Water intensity per rupee of turnover (Water consumed / turnover) (kL per million INR)	-	-
Water intensity (optional)	-	-

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
Water discharge by destination and level of treatment (in kilolitres)	NA	
i. Into Surface water		
- No treatment		
- With treatment – please specify level of treatment		
ii. Into Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
iii. Into Seawater		
- No treatment		
- With treatment – please specify level of treatment		

Parameter	FY 2025-26	FY 2024-25
iv. Sent to third parties	NA	
- No treatment		
- With treatment – please specify level of treatment		
v. Others- Please specify:		
- No treatment		
- With treatment – please specify level of treatment (Water treated through STP's is used for horticulture purpose inside the facilities)		
Total water discharged (in kilolitres)		

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

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	1,89,05,781.22*	2,21,89,037.42*
Total Scope 3 emissions per rupee of turnover	tCO_2e/INR Crore	434.67	435.25
Total Scope 3 emission intensity (optional)	tCO_2e/MMBtu	0.02098	0.02374

** FY 2024-25 scope-3 emission figure is corrected for FOB cargo quantity same as method considered for FY 2025-26*

** Scope-3 emission includes purchases of LNG (FOB basis) , business travels, employees commutes, Use of sold product etc.*

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

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.

An external marine ecological assessment conducted in FY 2025-26 around the Kochi terminal indicates that the overall environmental quality of the ecologically sensitive area is good to moderate, with no evidence of chronic contamination and healthy biodiversity levels. Mangrove ecosystems show active regeneration and a net positive trend, while intertidal and subtidal habitats reflect moderate species diversity. Some localized indirect impacts include organic enrichment, habitat fragmentation, and pressures from port activities such as dredging and vessel movement, which may influence turbidity and habitat conditions.

PLL mitigates these through regular environmental monitoring, mangrove conservation and restoration efforts, operational controls to minimise sediment disturbance, and strengthened spill prevention and response systems, thereby supporting the protection of biodiversity in the surrounding ecosystem. At Dahej Half yearly study is being done regularly and at Kochi during FY 2025-26 , Biodiversity study is done and report submitted.

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

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of initiative
1	PLL has already established a meaningful base of captive solar generation within its terminal premises. The Dahej Terminal has commissioned a solar PV plant of approximately 280 kWp, which contributes to meeting a portion of the terminal's auxiliary power requirements, in addition to this 1,000 KWp solar plant at Affordable Rental Housing Complex (ARHC) in Gujarat is under installation stage. The Kochi Terminal has commissioned a solar plant of approximately 1,150 kWp Building on this, a further 2,660 kWp solar plant at Kochi Terminal is currently in the implementation/ tendering stage, which will significantly enhance the terminal's renewable footprint upon commissioning.	-	Increased share of renewable energy, reducing reliance on conventional power and lowering carbon footprint.
2	The introduction of shore power for tugboats has emerged as one of the terminal's most impactful sustainability initiatives. Diesel savings amounted to approximately 100 KL during the fiscal year 2025-26, compared to 71 KL in FY 2024–25. The initiative delivers environmental benefits through reduced carbon emissions as well as monetary benefits to PLL.	-	Reduction of carbon footprint and monitory saving.
3	Enhancement of LNG Ships Gassing-Up and Cooling-Down (GUCD) operations: Enhanced GUCD facility ready to meet international standard and compete for commercial benefits. This facility is available to cater critical service for newly built or post-dry-dock LNG vessels. Due to recent Gulf war, several ships are stranded in sea and getting hotter. This facility is ready to provided LNG cooling service to those ships and help in rehabilitation of LNG shipping back to normal.	-	Increases the efficiency of GUCD operation

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

PLL has established comprehensive emergency preparedness and business continuity arrangements at its LNG terminals in Dahej and Kochi. Both facilities operate under an Emergency Response and Disaster Management Plan (ERDMP) that defines clear procedures for effective management of emergency situations. This plan has been approved by an agency authorized by the Petroleum and Natural Gas Regulatory Board.

In addition, PLL follows a structured Business Continuity Planning framework to support swift recovery from disruptive events and to ensure uninterrupted availability of critical information technology systems and essential operations.

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.**

Petronet LNG Limited's (PLL) value chain, encompassing LNG sourcing, shipping, regasification, storage, and downstream distribution, operates within a regulated framework with inherent environmental considerations typical of the LNG industry. No adverse environmental impacts specific to the Company's value chain have been identified beyond these inherent risks.

Potential minor impacts such as emissions from marine transportation and energy consumption during regasification are mitigated through adoption of efficient technologies, adherence to regulatory standards, and environmentally responsible operating practices. Further, key value chain partners, including major suppliers and logistics providers, have established environmental management systems and are increasingly aligning with net-zero commitments and sustainability roadmaps. Contractual obligations and operational oversight mechanisms require compliance with applicable environmental laws and standards, thereby ensuring that environmental risks across the value chain are effectively managed and minimised.

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

However, the company's upstream and downstream partners largely comprise established and regulated entities that have articulated sustainability strategies, including defined environmental targets, policies, and roadmaps, which are available in the public domain. These typically cover areas such as emissions reduction, energy efficiency, resource conservation, and environmental compliance, demonstrating a structured approach to managing environmental impacts.

Additionally, environmental considerations are embedded within the company's contractual framework through its General Conditions of Contract (GCC). The GCC provisions require value chain partners to comply with applicable environmental laws, regulations, and standards, and to adopt responsible environmental practices during execution of contracts and operations. The GCC also includes provisions for appropriate action, including termination of contracts, in cases of non-compliance with stipulated environmental requirements.

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

   a. **By the listed entity:** Nil

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

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

ESSENTIAL INDICATORS

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

17

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	International Group of Liquefied Natural Gas Importers (GIIGNL)	International
2	The Society of International Gas Tanker and Terminal Operators (SIGTTO)	International
3	International Gas Union (IGU)	International
4	British Safety Council (BSC)	International
5	PHD Chamber of Commerce	National
6	Federation of Indian Chamber of Commerce and Industry (FICCI)	National
7	Indian Gas Exchange (IGE)	National
8	Federation of Indian Petroleum Industry (FIPI)	National
9	National Safety Council (NSC)	National
10	Standing Conference of Public Enterprises (SCOPE)	National

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

Name of authority	Brief of Case	Corrective action Taken
No instances of anti-competitive conduct resulting in adverse orders from regulatory authorities were reported during the year		

LEADERSHIP INDICATORS

1. Details of Public Policy positions advocated by the entity.

S. No.	Public policy Advocated	Method resort for such advocacy	Whether the information is available in Public Domain? (Yes/No)	Frequency of review by Board (Annually/ Half yearly/ Quarterly/ Other please specify	Web Link, if available
1	Allocation of Domestic Gas for dispensing LNG to automotives as a fuel.	Letters, Meetings, Forum	No	NA	NA
2	Expeditious PESO permissions for setting up LNG dispensing stations	Letters, Meetings, Forum	No	NA	NA
3	CBG, Green Hydrogen related policy advocacy	Meeting, Forum	No	NA	NA
4	Advocacy related to applicability of GST on LNG	Meetings, Forum	No	NA	NA

Dahej LNG Terminal

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

ESSENTIAL INDICATORS

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

Name and brief details of project	SIA notification no.	Date of notification	Whether conducted by independent external agency (Yes / No)	Resulted communicated in public domain (Yes/No)	Relevant Web Link
Not Applicable					

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

S. No.	Name of project for which R&R is ongoing	State	District	No of Project Affected Families (PAFs)	% of PAF covered by R&R	Amount Paid to PAFs in the FY (in INR)
No projects involving Rehabilitation and Resettlement (R&R) are currently being undertaken by the Company.						

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

PLL has established structured mechanisms to receive and address community grievances as part of its commitment to inclusive and equitable development. The Company engages with local communities through a designated community engagement framework that includes regular consultations, feedback mechanisms, and need-based interventions. Prior to undertaking major projects, stakeholder consultations and public hearings are conducted in coordination with local communities and district authorities to understand concerns, including those related to livelihoods and social impacts, and to address them appropriately.

Community grievances and developmental needs are also addressed through the Petronet LNG Foundation (PLF), a wholly owned subsidiary dedicated to implementing CSR initiatives and community development programs. The PLF team works closely with local stakeholders to identify concerns, implement targeted projects, and monitor outcomes, ensuring timely grievance redressal and sustained improvement in community well-being.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ Small producers	17.45%	4.17%
Directly from within India	86.42%	92.60%

Notes:

- *The figures reported under each category are based on the purchase orders issued during the year.*
- *Data except LNG sources are considered for reporting.*

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

Location	FY 2025-26 (%)	FY 2024-25 (%)
Rural	03.44%	-
Semi-urban	44.00%	46.61%
Urban	17.78%	18.64%
Metropolitan	34.78%	34.75%

Notes:

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

1. *Semi Urban - Dahej, Urban - Kochi and Metropolitan – Delhi*
2. *25% of "Other than permanent workers" of Dahej has been considered under Rural location*
3. *The percentage had been derived basis on CTC of employees on regular rolls, Contractor's payout and Consultant payment (6 Highly skilled category)*

LEADERSHIP INDICATORS

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

S. No.	State	Aspirational District	Amount Spent in (INR Lakh)
1.	Uttar Pradesh	Sonbhadra	9.78
2.	Uttar Pradesh	Siddharthnagar	932.06
3.	Jharkhand	Ranchi	38.59
4.	Haryana	Nuh (Mewat)	19.29

Note: *The figures represent the total expenditure incurred on CSR projects in aspirational districts that were completed in FY 2025-26, regardless of the year in which the expenditure was actually incurred.*

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

Petronet ensures fair and equal access for all vendors to foster positive social impact in its operating communities.

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

NA

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

NA

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

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

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

Name of Authority	Brief of the Case	Corrective action taken
NA		

6. Details of beneficiaries of CSR Projects.

S. No.	CSR Project	No. of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalised group
1	Education & Skill Development	1,37,735	83.99
2	Art, Culture & Heritage Development	6,23,821	79.85
3	Gender Equality & Women Empowerment	7,745	98.81
4	Healthcare & Sanitation	14,42,228	99.31
5	Rural Development	1,225	100.00
6	Welfare of Divyaangs	5,350	100.00
7	Environment & Sustainability	59,607	96.43
8	Disaster Management & animal welfare	2,180	100.00
9	Technology incubators	3,000	100.00

Note: *A total of 116 CSR projects were reported by the company in FY 2025–26, benefiting 22,82,891 individuals.*

Dahej LNG Terminal

PRINCIPLE 9: Businesses should engage with and provide value to their consumers in responsible manner.

8 DECENT WORK AND ECONOMIC GROWTH

11 SUSTAINABLE CITIES AND COMMUNITIES

ESSENTIAL INDICATORS

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

The Company has established a structured mechanism to receive and address consumer complaints and feedback through designated official email channels. Customers can raise concerns or provide feedback by writing to the designated officers of PLL, following which, each grievance is duly acknowledged and examined through an internal review process. Based on the assessment, appropriate actions are taken and timely responses are communicated to the customers. In addition, the Company engages in periodic customer interactions and feedback initiatives to monitor satisfaction levels and identify areas for improvement.

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

Type	As a percentage to total turnover
Environment and Social parameters relevant to product	100.00%
Safe and responsible usage	100.00%
Recycling and/or safe disposal	Not Applicable

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

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at the end of year	Remarks	Received during the year	Pending resolution at the end of year	Remarks
Data privacy	Nil	Not Applicable	No complaints	Nil	Not Applicable	No complaints
Advertising	Nil	Not Applicable	No complaints	Nil	Not Applicable	-
Cyber-security	Nil	Not Applicable	No complaints	Nil	Not Applicable	No complaints
Delivery of essential services	Nil	Not Applicable	No complaints	Nil	Not Applicable	-
Restrictive Trade Practices	Nil	Not Applicable	No complaints	Nil	Not Applicable	-
Unfair Trade Practices	Nil	Not Applicable	No complaints	Nil	Not Applicable	-
Others	Nil	Not Applicable	No complaints	Nil	Not Applicable	-

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

Name of Authority	Brief of the Case	Corrective action taken
NA		

	Number	Reason for recall
Voluntary recalls	NIL	
Forced recalls		

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

Yes, PLL has a well defined framework to manage cyber security and data privacy risks, supported by its Information Security Policy and Data Security Policy. These policies outline controls and responsibilities for protecting information assets, ensuring confidentiality of personal and business data, and maintaining system integrity across all offices and terminals. They apply to employees, contractual staff, service providers, consultants, and other authorized users accessing the Company's information resources.

The framework includes user access controls, data protection measures, periodic reviews, and incident response protocols to mitigate cyber risks and prevent unauthorized access or data breaches. Compliance with these policies is mandatory, and any violations attract appropriate disciplinary or contractual action. The policies are reviewed periodically to ensure continued relevance, adequacy, and alignment with evolving regulatory and risk landscapes.

These are internal policies and are available on the Company's intranet for access by authorized personnel. https://www.pll.co.in/policies-manuals-sop-doa (PLL's Intranet Portal)

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

There were no cybersecurity or data privacy events reported.

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

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

b. **Percentage of data breaches involving personally identifiable information of customers:** 0.00%

c. **Impact, if any, of the data breaches:** No impact has been identified as no breaches have been reported.

LEADERSHIP INDICATORS

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

Information on PLL's products and services is accessible through the Company's official website, which provides comprehensive and up to date details on its LNG and RLNG offerings, operations, infrastructure, and related services.

Weblink: https://www.petronetlng.in

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

❖ Adherence to Safety Standards: Ensures strict compliance with safety norms prescribed by pipeline operators and regulatory authorities for RLNG supplied through pipelines.

- Clear Safety Information on LNG Tankers: LNG road tankers prominently display mandatory HAZCHEM codes and emergency contact details to facilitate quick response during emergencies.
- Transport Emergency (TREM) Cards: Every LNG tanker carries a TREM card providing detailed instructions on emergency handling, first aid, and contact information, available in multiple regional and national languages.
- Emergency Handling Plans for Customers: LNG Tanker Emergency Handling Plans are shared with key customers to support coordinated and effective emergency response mechanisms.
- Driver Induction and Training Programs: Mandatory induction and periodic refresher training sessions are conducted for tanker drivers and relevant personnel, covering safe handling practices, emergency response, and dos and don'ts during incident scenarios.
- Certified Training for Hazardous Goods Transportation: All LNG tanker drivers are required to undergo certified training from authorized institutions for transportation of hazardous goods and maintain valid certification.
- Continuous Engagement and Awareness: Regular interaction with customers and stakeholders is undertaken to reinforce safety awareness, gather feedback, and ensure adherence to responsible usage practices.

This structured approach ensures a high level of safety awareness, preparedness, and responsible handling across the LNG supply chain.

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

The Company has established clear mechanisms to inform consumers of any potential disruption or discontinuation of essential services. Customers are proactively notified well in advance through official communication channels such as emails, letters, and direct coordination by designated officials, particularly in case of planned maintenance or operational exigencies. These timely communications ensure transparency, enable customers to plan accordingly, and help minimize any inconvenience arising from service disruptions.

4.

a) 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.

The Company displays product information over and above what is mandated under local laws. In addition to statutory requirements, LNG road tankers prominently carry HAZCHEM codes and emergency contact details to enhance safety awareness. Transport Emergency (TREM) cards containing detailed emergency response instructions, first aid measures, and contact information are provided in multiple regional and national languages. The Company also conducts induction and awareness sessions for tanker drivers and relevant personnel, reinforcing safe handling practices and emergency preparedness, thereby promoting responsible usage of its products and services.

b) Did your entity carry out any survey with regards to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

The Company engages with and interacts regularly with its customers to obtain feedback and assess consumer satisfaction in relation to its major products and services across significant locations of operation. Structured feedback mechanisms and periodic customer interactions are used to capture inputs, address concerns, and support continuous improvement in service quality and customer experience.

INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION IN PETRONET LNG LIMITED'S BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

To the Board of Directors of Petronet LNG Limited

We have undertaken to perform a reasonable assurance engagement, for **Petronet LNG Limited** ("PLL" or "the Company") vide our engagement letter dated May 25, 2025 in respect of the agreed Sustainability Information referred in "Identified Sustainability Information" paragraph below (the "Identified Sustainability Information") in accordance with the Criteria stated in "Criteria" paragraph below. The Identified Sustainability Information is included in the Business Responsibility and Sustainability Report (the "BRSR" or "the Report") Section of the Annual Report of the Company for the financial year ended March 31, 2026 pursuant to the requirement of Regulation 34(2)(f) of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (the "LODR Regulations"). This engagement was conducted by a team comprising assurance practitioners.

Identified Sustainability Information

The Identified Sustainability Information for the financial year ended March 31, 2026 is listed in the Appendix I to this report. The Reporting Boundary for BRSR is as disclosed under Question No. 13 of Section A: General Disclosures of the BRSR.

Our reasonable assurance engagement was with respect to information pertaining to the financial year ended March 31, 2026 and we have not performed any procedures with respect to earlier periods or any other elements included in the BRSR (other than those listed as BRSR Core KPIs in Appendix I) and, therefore, do not express any opinion / conclusion thereon.

Criteria

The Criteria used by the Company to prepare the Identified Sustainability Information is as under:

i) Regulation 34(2)(f) of the Securities and Exchange Board of India (the "SEBI") (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended;

ii) Business Responsibility and Sustainability Reporting Requirements for listed entities per Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.

iii) Industry Standards on Reporting of BRSR Core as per SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024; and

Management's Responsibilities

The Company's management is responsible for selecting or establishing suitable criteria for preparing the Sustainability Information, taking into account applicable laws and regulations, if any, related to reporting on the Identified Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria.

This responsibility includes design, implementation and maintenance of internal controls relevant to the preparation of the BRSR and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

Inherent limitations in preparing the Identified Sustainability Information

The absence of a significant body of established practice on which to draw to evaluate and measure non- financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between entities. In addition, Greenhouse Gas ("GHG") quantification is subject to inherent uncertainty because of complete scientific knowledge used to determine emission factors and the values needed to combine emissions of different gases.

Our Independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") and the SEBI Master Circular and its clarifications thereto and have the required competencies and experience to conduct this assurance engagement.

We apply Standard on Quality Control (SQC) 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", 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.

Practitioner's Responsibilities

Our responsibility is to express a reasonable assurance opinion on the Identified Sustainability Information listed in Appendix I based on the procedures we have performed and evidence we have obtained.

We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information", and Standard on Assurance Engagements (SAE) 3410 Assurance Engagements on Greenhouse Gas Statements (together "the Standards"), both issued by the Sustainability Reporting Standards Board ("the SRSB") of the ICAI.

These standards require that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information listed in Appendix I and included in the BRSR are prepared, in all material respects, in accordance with the Criteria.

A reasonable assurance engagement involves identifying and assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances.

The procedures we performed were based on our professional judgement and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, analytical procedures and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures referred above, we:

- Obtained an understanding of the Identified Sustainability Information, related disclosures, the assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information;
- Obtained an understanding and performed an evaluation of the design of the key systems, processes and controls for recording, processing and reporting on the Identified Sustainability Information at the corporate office and at other plants on a sample basis. This did not include testing of the operating effectiveness of the management systems and controls.
- Evaluated the reasonableness and appropriateness of significant estimates and judgements made by the Management in the preparation of the Identified Sustainability Information.

- Based on our understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures.
- Made inquiries of Company's management, including those responsible for Sustainability, Environmental Social Governance ('ESG'), Corporate Social Responsibility ('CSR'), Human Resources ('HR'), etc. and those with responsibility for managing the Company's BRSR;
- Assessed the level of adherence to the BRSR format issued by the Securities and Exchange Board of India (SEBI) followed by the Company in preparing the BRSR for detecting, on a test basis, any major anomalies between the information reported in the BRSR on performance with respect to agreed information and relevant source data/ information.
- Tested the Company's process for collating the sustainability information through agreeing or reconciling the sustainability information with the underlying records on a sample basis
- Obtained representations from Company's management.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our reasonable assurance opinion.

Exclusions

Our reasonable assurance scope excludes the following and therefore, we do not express an opinion on the same:

- Aspects of the BRSR and the data/information (qualitative or quantitative) other than the Identified Sustainability Information listed in Appendix I to this report.
- Data and information outside the defined reporting period, i.e., April 1, 2025 to March 31,2026.
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company and testing and assessing and forward-looking assertions and/or data.

Other Information

The Company's management is responsible for the other information. The Other information comprises the information included within the BRSR and Annual Report, other than Identified Sustainability Information and our independent assurance report dated July 29, 2026 thereon.

Our opinion on the Identified Sustainability Information does not cover the other information and we do not express any form of assurance thereon.

In connection with our assurance engagement of the Identified Sustainability Information, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Identified Sustainability Information or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion

Based on the procedures we have performed and the evidence we have obtained, the Company's Identified Sustainability Information listed in Appendix I for the year ended March 31, 2026 are prepared in all material respects, in accordance with the Criteria.

Restriction of Use

Our Obligations in respect of this assurance report are entirely separate from, and our responsibility and liability is in no way changed by, any other role we may have as auditors of the Company or otherwise. Nothing in this report, nor anything said or done in the course of or in connection with the services that are the subject of this report, will extend any duty of care we may have in our capacity as auditors of the Company.

This assurance report has been issued solely at the request of the Board of Directors of the Company to whom it is addressed, solely to comply with the requirements of the SEBI Circular and LODR regulations, on reporting Company's Sustainability performance and activities, and for publishing the same as a part of the BRSR report forming part of Company's Annual Report. Our assurance report should not be used for any other purpose or by any person other than addressees of our report. We neither accept nor assume any liability or duty of care for any other purpose or to any other person to whom our report is shown or into whose hands it may come without our prior consent in writing.

For **V. Sankar Aiyar & Co.**
Chartered Accountants
ICAI Firm Regn No. 109208W

Sd/-
(Deepak Gupta)
Partner
Membership No. 514856
ICAI UDIN : 26514856PAYJOQ4547

Place: New Delhi
Date : 29th July 2026

Appendix I

Identified Sustainability Information subject to Reasonable Assurance BRSR Core Indicators (for Petronet LNG Limited on a Standalone Basis)

S. No.	Principle and Indicator Reference	Attribute	Parameter (Key Performance Indicators)
Section C- Principle (P) — Essential Indicator [E]			
1.	P-6 [E], Question 7	Green-house gas (GHG) footprint	1. Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available 2. Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available) 3. GHG Emission Intensity (Scope 1+2)
2.	P-6 [E], Question 3 and Question 4	Water footprint	1. Total water consumption 2. Water consumption intensity 3. Water Discharge by destination and level of treatment
3.	P-6 [E], Question 1	Energy footprint	1. Total Energy Consumed 2. % of energy consumed from renewable sources 3. Energy Intensity
4.	P-6 [E], Question 9	Embracing circularity - details related to waste management by the entity	1. a) Plastic waste (A) b) E-waste (B) c) Bio-medical waste (C) d) Construction and demolition waste (D) e) Battery waste (E) f) Radioactive waste (F) g) Other Hazardous waste. Please specify if any. (G) h) Other Non-hazardous waste generated (H) Please specify, if any (Break-up by composition i.e., by material relevant to sector) i) Total Waste Generated (A+B+C+D+E+F+G+H) 2. Waste Intensity 3. Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations 4. Each category of waste generated, total waste disposed by nature of disposal method

S. No.	Principle and Indicator Reference	Attribute	Parameter (Key Performance Indicators)
5.	P-3 [E], Question 1(c) P-3 [E], Question 11	Enhancing employee wellbeing and Safety	1. Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company 2. Details of safety related incidents for employees and workers (including contract-workforce)
6.	P-5 [E], Question 3(b) P-5 [E], Question 7	Enabling Gender Diversity in Business	1. Gross wages paid to females as % of total wages paid by the entity 2. Complaints on POSH
7.	P-8 [E], Question 4 P-8 [E], Question 5	Enabling Inclusive Development	1. Input material sourced from following sources as % of total purchases- Directly sourced from MSMEs/ small producers and from within India 2. Job creation in smaller towns- wages paid to persons employed in smaller towns (permanent or non-permanent/on contract) as % of total wage cost
8.	P-9 [E], Question 7 P-1 [E], Question 8	Fairness in Engaging with Customers and Suppliers	1. Instances involving loss/ breach of data of customers as a percentage of total breaches or cyber security events 2. Number of days of accounts payable
9.	P-1 [E], Question 9	Open-ness of business	1. Concentration of purchases and sales with trading houses, dealers, and related parties 2. Loans and advances & investments with related parties