



May 30, 2026

**BSE Limited**

Phiroze Jeejeebhoy  
Towers, Dalal Street,  
Mumbai 400 001

**National Stock Exchange of India Limited**

Exchange Plaza, Plot No. C/1, G Block,  
Bandra-Kurla Complex, Bandra (East),  
Mumbai 400 051

**Scrip Code: 523445**

**Trading Symbol: RIIL**

Dear Sirs,

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

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The **Business Responsibility and Sustainability Report** of the Company for the financial year 2025-26, is attached.

The said Report is also available on the Company's website at: <https://www.riil.in/pdf/riil-business-responsibility-and-sustainability-report-2025-26.pdf>

This is for your information and records.

Thanking you,

Yours faithfully,

For **Reliance Industrial Infrastructure Limited**

**Amitkumar Mundhe**

Company Secretary and Compliance Officer

Encl.: as above



Copy to:

**National Securities Depository  
Limited**

3rd Floor, Naman Chamber, Plot  
C-32, G-Block, Bandra Kurla  
Complex, Bandra East,  
Mumbai – 400 051

**Central Depository Services (India)  
Limited**

Marathon Futurex, A-Wing, 25<sup>th</sup> Floor,  
NM Joshi Marg, Lower Parel,  
Mumbai – 400 013

**KFin Technologies Limited**

Selenium Tower B, Plot 31&32,  
Gachibowli, Financial District,  
Nanakramguda,  
Hyderabad –500 032

## Business Responsibility and Sustainability Report

### SECTION A: GENERAL DISCLOSURES

#### I. DETAILS OF THE LISTED ENTITY

|    |  |  |
|----|--|--|
| 1  | Corporate Identity Number (CIN) of the Listed Entity   | L60300MH1988PLC049019  |
| 2  | Name of the Listed Entity  | Reliance Industrial Infrastructure Limited   |
| 3  | Year of incorporation  | 1988   |
| 4  | Registered office address  | 4 <sup>th</sup> Floor, Court House, Lokmanya Tilak Marg, Dhobi Talao, Mumbai - 400 002, Maharashtra, India   |
| 5  | Corporate address  | 4 <sup>th</sup> Floor, Court House, Lokmanya Tilak Marg, Dhobi Talao, Mumbai - 400 002, Maharashtra, India   |
| 6  | E-mail   | investor_relations@riil.in   |
| 7  | Telephone  | +91-22-7967 9053   |
| 8  | Website  | www.riil.in  |
| 9  | Financial year for which reporting is being done   | 2025-26  |
| 10 | Name of the Stock Exchange(s) where shares are listed  | BSE Limited, National Stock Exchange of India Limited  |
| 11 | Paid-up Capital (in ₹)   | 15,10,00,000   |
| 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 contact person   | 1. Shri Vipin Chandra Sati, Executive Director<br>2. Shri Amitkumar Prabhakar Mundhe, Company Secretary and Compliance Officer                     |
|    | Contact number of contact person   | +91-22-7967 9053   |
|    | Email of contact person  | 1. vipin.sati@riil.in<br>2. amitkumar.mundhe@riil.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). | Reliance Industrial Infrastructure Limited ("RIIL") - Standalone<br>Thus, all the data reported in this report pertains to RIIL Standalone entity. |
| 14 | Name of assurance provider   | NA*  |
| 15 | Type of assurance obtained   | NA   |

\*"NA" denotes "Not Applicable" - across this Report.

#### II. PRODUCTS / SERVICES

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

| S. No. | Description of main activity          | Description of business activity           | % of turnover of the entity |
|--------|---------------------------------------|--|-----------------------------|
| 1      | Transportation and storage            | Land transport and transport via pipelines | 73.29%                      |
| 2      | Other Infrastructure Support Services | Other Infrastructure Support Services      | 25.61%                      |

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

| S. No. | Product / Service                 | NIC Code | % of total Turnover contributed |
|--------|-----------------------------------|----------|---------------------------------|
| 1      | Transport via pipelines           | 493000   | 73.29%                          |
| 2      | Other business support activities | 829999   | 25.61%                          |

**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      | 0                | 5                 | 5     |
| International | 0                | 0                 | 0     |

**19. Markets served by the entity:****a. Number of locations**

| Location                         | Number |
|----------------------------------|--------|
| National (No. of States)         | 2      |
| International (No. of Countries) | 0      |

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

Nil

**c. A brief on types of customers**

Reliance Industrial Infrastructure Limited ("RIIL" / "the Company") continues to provide infrastructure support services which includes transportation of petroleum products, natural gas and raw water through pipelines and other infrastructure support services mainly to Reliance Industries Limited.

**IV. EMPLOYEES****20. Details as at the end of Financial Year:****a. Employees and workers (including differently abled):**

| S. No.           | Particulars                    | Total (A) | Male      |               | Female   |              |
|------------------|--------------------------------|-----------|-----------|---------------|----------|--------------|
|                  |                                |           | No. (B)   | % (B/A)       | No. (C)  | % (C/A)      |
| <b>EMPLOYEES</b> |                                |           |           |               |          |              |
| 1.               | Permanent (D)                  | 40        | 39        | 97.50%        | 1        | 2.50%        |
| 2.               | Other than Permanent (E)       | 13        | 10        | 76.92%        | 3        | 23.08%       |
| <b>3.</b>        | <b>Total employees (D + E)</b> | <b>53</b> | <b>49</b> | <b>92.45%</b> | <b>4</b> | <b>7.55%</b> |
| <b>WORKERS</b>   |                                |           |           |               |          |              |
| 4.               | Permanent (F)                  | Nil       |           |               |          |              |
| 5.               | Other than Permanent (G)       |           |           |               |          |              |
| <b>6.</b>        | <b>Total workers (F + G)</b>   |           |           |               |          |              |

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### b. Differently abled Employees and workers:

| S. No.                             | Particulars                                      | Total (A) | Male     |                | Female   |              |
|------------------------------------|--|-----------|----------|----------------|----------|--------------|
|                                    |  |           | No. (B)  | % (B/A)        | No. (C)  | % (C/A)      |
| <b>DIFFERENTLY ABLED EMPLOYEES</b> |  |           |          |                |          |              |
| 1.                                 | Permanent (D)                                    | 1         | 1        | 100.00%        | 0        | 0.00%        |
| 2.                                 | Other than Permanent (E)                         | 0         | 0        | 0.00%          | 0        | 0.00%        |
| <b>3.</b>                          | <b>Total differently abled employees (D + E)</b> | <b>1</b>  | <b>1</b> | <b>100.00%</b> | <b>0</b> | <b>0.00%</b> |
| <b>DIFFERENTLY ABLED WORKERS</b>   |  |           |          |                |          |              |
| 4.                                 | Permanent (F)                                    | NA        |          |                |          |              |
| 5.                                 | Other than Permanent (G)                         |           |          |                |          |              |
| <b>6.</b>                          | <b>Total differently abled workers (F + G)</b>   |           |          |                |          |              |

### 21. Participation / Inclusion / Representation of women

|                          | Total (A) | No. and percentage of Females |           |
|--------------------------|-----------|-------------------------------|-----------|
|                          |           | No. (B)                       | % (B / A) |
| Board of Directors       | 6         | 1                             | 16.67     |
| Key Management Personnel | 2*        | 0                             | 00.00     |

\*Does not include Director designated as KMP.

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

|                     | FY 2025-26 |        |       | FY 2024-25 |        |       | FY 2023-24 |        |       |
|---------------------|------------|--------|-------|------------|--------|-------|------------|--------|-------|
|                     | Male       | Female | Total | Male       | Female | Total | Male       | Female | Total |
| Permanent Employees | 7.69       | 0      | 7.50  | 8.70       | 0      | 8.51  | 8.47       | 0      | 8.47  |
| Permanent Workers   | NA         |        |       |            |        |       |            |        |       |

**Note:** 3 (Three) employees who separated, are included in the turnover rate as stated in the above data for financial year 2025-26.

## 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      | Reliance Europe Limited  | Associate  | 50                                | No   |

## VI. CSR DETAILS

### 24. CSR Details

|       |  |                |
|-------|--|----------------|
| (i)   | Whether CSR is applicable as per section 135 of Companies Act, 2013 (Yes / No) | Yes            |
| (ii)  | Turnover (in ₹)  | 53,60,48,769   |
| (iii) | Net worth (in ₹)   | 3,29,04,52,545 |

**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 (“NGRBC”):**

| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/No) | if Yes, then provide web-link for grievance redress policy  | FY 2025-26                                 |  |         | FY 2024-25                                 |  |         |
|---|---|---|--|--|---------|--|--|---------|
|   |   |   | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks |
| Communities                                       | Yes   | <p>The Company maintains formal and informal channels for engaging with communities.</p> <p>Community members may submit any concerns or grievances to the Company's registered office or email address.</p> <p>Additionally, in the event of an emergency, complaints may be made by calling the toll-free / control room / helpline numbers, which are prominently displayed along the path of the pipelines.</p>               | 0  | 0  | -       | 0  | 0  | -       |
| Investors (other than shareholders)               | No  | There are no Investors (other than shareholders).   |  |  |         |  |  |         |
| Shareholders                                      | Yes   | <p>The Company has a designated Email - ID: investor_relations@riil.in for shareholders to enable them to raise their grievances. Shareholder grievances are resolved by the Company through its Share Transfer Agent (KFin Technologies Limited).</p> <p>The mechanism for handling grievances can be accessed at: <a href="https://www.riil.in/grievance-management.html">https://www.riil.in/grievance-management.html</a></p> | 7  | 0  | -       | 4  | 0  | -       |

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| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/No) | if Yes, then provide web-link for grievance redress policy   | FY 2025-26                                 |  |         | FY 2024-25                                 |  |         |
|---|---|--|--|--|---------|--|--|---------|
|   |   |  | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks |
| Employees and workers                             | Yes   | The Company has a well-defined vigilance framework that provides a platform for employees and Directors to lodge their grievances/complaints. The Company's Vigil Mechanism and Whistle-Blower Policy is available at <a href="https://www.riil.in/pdf/whistle-blower-policy.pdf">https://www.riil.in/pdf/whistle-blower-policy.pdf</a><br><br>The Company has no workers. | 0  | 0  | -       | 0  | 0  | -       |
| Customer  | Yes   | The Company provide infrastructure support services which includes transportation of petroleum products, natural gas and raw water through pipelines and other infrastructure support services mainly to Reliance Industries Limited. Customers may raise their grievances via call, e-mail or letter.   | 0  | 0  | -       | 0  | 0  | -       |
| Value Chain Partners                              | Yes   | Value chain partners may raise their grievances via call, e-mail or letter.  | 0  | 0  | -       | 0  | 0  | -       |
| Other (please specify)                            |   | NA   | -  | -  | -       | -  | -  | -       |

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

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

| S. No. | Material issue identified      | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk / opportunity  | In case of risk, approach to adapt or mitigate  | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|--------|--------------------------------|--|---|---|--|
| 1      | Managing Environmental Impacts | R  | Any unforeseen leakages from pipelines or other incidents that may have negative impact on environment may adversely affect the business and local communities. | The Company uses a Supervisory Control and Data Acquisition (SCADA) system and a Leak Detection System to continuously monitor the petroleum pipelines. Continuous on-ground patrolling is carried out to protect the pipeline network, with real-time GPS-based tracking at the respective control room. The Emergency Response and Disaster Management Plan (ERDMP) prescribes Standard Operating Procedures (SOPs) to enable swift responses to any emergency or incident.   | Negative Implications  |
|        |                                |  |   | The Company ensures pipeline integrity through a comprehensive set of corrective and preventive measures. The cathodic protection system is maintained and continuously monitored to safeguard against corrosion, while specialized surveys & studies such as Inline Inspection (ILI), Magnetic Tomography Method (MTM), Direct Current Voltage Gradient (DCVG), Smart ball testing, surge analysis etc., are conducted to assess pipeline health, as per requirement. Preventive maintenance routines are applied to equipment like breathers and pumps (both diesel and electric-driven) for ensuring reliable operation. The line charging process is executed effectively and coating damages on the pipeline surface, if any, are promptly repaired. Whenever, it is required to approve pipeline crossings, line locators are utilized to trace the pipeline and mark Right of Use boundaries on the ground and dig verification may also be performed for enabling issuance of NOCs to stakeholders. Together, these measures create a robust framework for maintaining the safety, reliability and efficiency of the pipeline system. |  |

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| S. No. | Material issue identified            | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk / opportunity   | In case of risk, approach to adapt or mitigate   | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|--------|--------------------------------------|--|--|--|--|
| 2      | Energy Efficiency of operations      | R  | With ever-growing global demand for energy and associated increase in costs, it would lead to operational risks due to non-availability of energy or increased energy costs if energy is not efficiently used.   | The Company employs internal mechanisms for continuous tracking of key energy usage parameters aimed at improving energy efficiency and conservation.  | Negative Implications  |
| 3      | Innovation and Technology            | O  | It is crucial for the Company to improve its innovation capabilities and make use of cutting-edge technologies in order to maintain relevance in the constantly evolving macro- economic environment and achieve consistent development.   | The Company strives to identify and deploy best-in-class, energy-efficient technological equipment while evaluating innovative solutions available in the industry for optimal product selection.  | Positive Implications  |
| 4      | Disaster Preparedness and Management | R  | Catastrophes such as unpredictable weather patterns, cyclones, droughts and downpours are on the rise due to climate change and are proving to be a challenge globally. These unforeseen adverse conditions can be a risk to the organization's operations and can lead to infrastructure damage and human loss. | <p>The Emergency Response and Disaster Management Plan (ERDMP) establishes Standard Operating Procedures (SOPs) for prompt incident response and is supported by a robust Integrated Disaster Recovery and Emergency Response system. Regular mock drills are undertaken to ensure operational readiness. Moreover, pipeline route information has been shared with the concerned public, local fire and police authorities.</p> <p>The Company maintains a comprehensive contingency plan that includes risk assessments to identify vulnerable sections of the Pipelines and coordination with local authorities for rapid mobilization during crisis. Critical systems such as cathodic protection, pumps and monitoring equipment are safeguarded through preventive maintenance to minimize failure risks.</p> <p>In the event of natural disasters, such as floods or earthquakes, rapid inspection and repair protocols are activated to ensure functionality and prevent service disruption.</p> | Negative Implications  |

| S. No. | Material issue identified              | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk / opportunity   | In case of risk, approach to adapt or mitigate  | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|--------|--|--|--|---|--|
|        |  |  |  | <p>Additionally, communication channels are established to keep stakeholders informed, while backup systems and alternative supply routes are prepared to ensure continuity of Pipeline operations.</p> <p>Thus, the integrated disaster management framework ensures that the Pipelines remain secure, reliable and capable of withstanding unforeseen challenges.</p>   |  |
| 5      | Health, safety and employee well-being | R  | In order to provide its human capital with a working environment that places utmost emphasis on their mental and physical well-being, employee health and safety is a non-negotiable element for the Company.  | The Company maintains a comprehensive framework for managing operational and safety risks, supported by robust systems for periodic physical and virtual reviews and audits of its facilities. Participation in standards committees of statutory authorities, including Oil Industry Safety Directorate (OISD) and Petroleum and Natural Gas Regulatory Board (PNGRB), reinforces the Company's commitment to safe and compliant business practices.   | Negative Implications  |
| 6      | Data privacy and cybersecurity         | R  | Proper handling of sensitive data including personal information and business confidential data is of paramount importance to safeguard businesses, clients, infrastructure and internal users from security threats. Any leakages or discrepancies could lead to adverse financial, reputational and operational impacts. | The Cyber Security strategy at the Company is 'Aligned to Business Objectives' and 'Calibrated to the Threat Landscape'. The Company adopts a defence-in-depth approach by implementing layered security technologies and processes to strengthen resilience against emerging and evolving cyber threats. Privacy by Design principles are incorporated across the personal data lifecycle, business processes and applications. The Company also undertakes regular internal and external attestations to benchmark its cybersecurity and privacy practices against applicable laws, regulations, industry best practices and standards, thereby ensuring compliance and enhanced assurance. | Negative Implications  |

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| S. No. | Material issue identified  | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk / opportunity  | In case of risk, approach to adapt or mitigate   | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|--------|--|--|---|--|--|
| 7      | Business Ethics, Integrity and Transparency, Code of Conduct and Grievance Handling Mechanisms | R  | Ethics and integrity have always been the core values to acquire stakeholder trust and establish a strong reputation. These elements are essential for a Company in order to sustain over the long term. Any mishaps in business ethics or integrity can prove risky and can cause business instability.    | The decisions relating to the employee's conduct are monitored through the Ethics and Compliance Task Force (ECTF), which comprises an Executive Director, the Company Secretary and the Chief Financial Officer of the Company. The Company has established a vigil mechanism and a whistle-blower policy for its employees and directors. The whistle-blower can make a protected disclosure through an e-mail or dedicated telephone line or a letter to the ECTF or to the Chairperson of the Audit Committee. | Negative Implications  |
| 8      | Regulatory issues and compliance   | R  | The foundation upon which the Company's image is built is compliance. It is crucial for the Company to maintain regulatory compliance in order to foster confidence among its stakeholder groups and to ensure that its operations are compliant with applicable laws in order to prevent legal violations. | The Company has adopted a digitally enabled comprehensive compliance management framework. Effective control and efficient oversight by the senior management is ensured by cascading the responsibility matrix till the last performer of the activity. The Company's codes, training as well as focus on ensuring 100% compliance and continuous monitoring have enabled a mature, digitally-enabled compliance framework.   | Negative Implications  |

## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

| Disclosure Questions  | P1  | P2  | P3  | P4  | P5  | P6  | P7  | P8  | P9  |
|---|---|-----|-----|-----|-----|-----|-----|-----|-----|
| <b>Policy and Management Processes</b>  |   |     |     |     |     |     |     |     |     |
| <b>1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)</b>               | Yes   | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| <b>b. Has the policy been approved by the Board? (Yes/No)</b>   | Yes   | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| <b>c. Web Link of the Policies, if available</b>  |   |     |     |     |     |     |     |     |     |
| <b>Principle 1</b>  |   |     |     |     |     |     |     |     |     |
| <b>Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable</b> |   |     |     |     |     |     |     |     |     |
| (i) Code of Business Conduct and ethics for Directors and Management Personnel  | <a href="https://www.riil.in/pdf/CodeBusiness-Conduct-ethics.pdf">https://www.riil.in/pdf/CodeBusiness-Conduct-ethics.pdf</a>                       |     |     |     |     |     |     |     |     |
| (ii) Code of Conduct and Ethics - Values and Behaviours   | <a href="https://www.riil.in/pdf/code-of-conduct-and-ethics-of-employee.pdf">https://www.riil.in/pdf/code-of-conduct-and-ethics-of-employee.pdf</a> |     |     |     |     |     |     |     |     |
| (iii) Vigil Mechanism and Whistle-Blower Policy   | <a href="https://www.riil.in/pdf/whistle-blower-policy.pdf">https://www.riil.in/pdf/whistle-blower-policy.pdf</a>                                   |     |     |     |     |     |     |     |     |
| (iv) Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information                                | <a href="https://www.riil.in/pdf/cop_upsi.pdf">https://www.riil.in/pdf/cop_upsi.pdf</a>   |     |     |     |     |     |     |     |     |
| (v) Policy on Materiality of Related Party Transactions and on Dealing with Related Party Transactions                              | <a href="https://www.riil.in/pdf/riil-policy-on-materiality.pdf">https://www.riil.in/pdf/riil-policy-on-materiality.pdf</a>                         |     |     |     |     |     |     |     |     |
| (vi) Policy on Determination and Disclosure of Materiality of Events and Information and Web Archival Policy                        | <a href="https://www.riil.in/pdf/policy-disclosure-of-materiality.pdf">https://www.riil.in/pdf/policy-disclosure-of-materiality.pdf</a>             |     |     |     |     |     |     |     |     |
| (vii) Corporate Social Responsibility Policy  | <a href="http://www.riil.in/pdf/csr_policy.pdf">http://www.riil.in/pdf/csr_policy.pdf</a>   |     |     |     |     |     |     |     |     |
| (viii) Data Privacy Policy  | <a href="https://www.riil.in/privacypolicy.html">https://www.riil.in/privacypolicy.html</a>   |     |     |     |     |     |     |     |     |
| (ix) Health, Safety and Environment Policy  | <a href="http://www.riil.in/pdf/health-safety-and-environment-policy.pdf">http://www.riil.in/pdf/health-safety-and-environment-policy.pdf</a>       |     |     |     |     |     |     |     |     |
| <b>Principle 2</b>  |   |     |     |     |     |     |     |     |     |
| <b>Businesses should provide goods and services in a manner that is sustainable and safe</b>  |   |     |     |     |     |     |     |     |     |
| (i) Code of Business Conduct and ethics for Directors and Management Personnel  | <a href="https://www.riil.in/pdf/CodeBusiness-Conduct-ethics.pdf">https://www.riil.in/pdf/CodeBusiness-Conduct-ethics.pdf</a>                       |     |     |     |     |     |     |     |     |
| (ii) Health, Safety and Environment Policy  | <a href="http://www.riil.in/pdf/health-safety-and-environment-policy.pdf">http://www.riil.in/pdf/health-safety-and-environment-policy.pdf</a>       |     |     |     |     |     |     |     |     |
| (iii) Risk Management Policy*   | -   |     |     |     |     |     |     |     |     |
| *Accessible to the internal stakeholders of the Company.  |   |     |     |     |     |     |     |     |     |

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| <b>Principle 3</b>   |   |
|--|---|
| <b>Businesses should respect and promote the well-being of all employees, including those in their value chains</b>                        |   |
| (i) Health, Safety and Environment Policy  | <a href="http://www.riil.in/pdf/health-safety-and-environment-policy.pdf">http://www.riil.in/pdf/health-safety-and-environment-policy.pdf</a>   |
| (ii) Code of Business Conduct and ethics for Directors and Management Personnel  | <a href="https://www.riil.in/pdf/CodeBusiness-Conduct-ethics.pdf">https://www.riil.in/pdf/CodeBusiness-Conduct-ethics.pdf</a>   |
| (iii) Code of Conduct and Ethics - Values and Behaviours   | <a href="https://www.riil.in/pdf/code-of-conduct-and-ethics-of-employee.pdf">https://www.riil.in/pdf/code-of-conduct-and-ethics-of-employee.pdf</a>   |
| (iv) Vigil Mechanism and Whistle-Blower Policy   | <a href="https://www.riil.in/pdf/whistle-blower-policy.pdf">https://www.riil.in/pdf/whistle-blower-policy.pdf</a>   |
| (v) Prevention of Sexual Harassment of Women at Workplace Policy*<br>*Accessible to the internal stakeholders of the Company.              | -   |
| <b>Principle 4</b>   |   |
| <b>Businesses should respect the interests of and be responsive to all its stakeholders</b>  |   |
| (i) Corporate Social Responsibility Policy   | <a href="http://www.riil.in/pdf/csr_policy.pdf">http://www.riil.in/pdf/csr_policy.pdf</a>   |
| (ii) Code of Business Conduct and ethics for Directors and Management Personnel  | <a href="https://www.riil.in/pdf/CodeBusiness-Conduct-ethics.pdf">https://www.riil.in/pdf/CodeBusiness-Conduct-ethics.pdf</a>   |
| (iii) Vigil Mechanism and Whistle Blower Policy  | <a href="https://www.riil.in/pdf/whistle-blower-policy.pdf">https://www.riil.in/pdf/whistle-blower-policy.pdf</a>   |
| (iv) Health, Safety and Environment Policy   | <a href="http://www.riil.in/pdf/health-safety-and-environment-policy.pdf">http://www.riil.in/pdf/health-safety-and-environment-policy.pdf</a>   |
| (v) Prevention of Sexual Harassment of Women at Workplace Policy*<br>*Accessible to the internal stakeholders of the Company.              | -   |
| <b>Principle 5</b>   |   |
| <b>Businesses should respect and promote human rights</b>  |   |
| (i) Code of Business Conduct and ethics for Directors and Management Personnel   | <a href="https://www.riil.in/pdf/CodeBusiness-Conduct-ethics.pdf">https://www.riil.in/pdf/CodeBusiness-Conduct-ethics.pdf</a>   |
| (ii) Vigil Mechanism and Whistle-Blower Policy   | <a href="https://www.riil.in/pdf/whistle-blower-policy.pdf">https://www.riil.in/pdf/whistle-blower-policy.pdf</a>   |
| (iii) Remuneration Policy for Directors, Key Managerial Personnel and other employees  | <a href="https://www.riil.in/pdf/remuneration-policy-for-directors-key-managerial-other-empl.pdf">https://www.riil.in/pdf/remuneration-policy-for-directors-key-managerial-other-empl.pdf</a> |
| (iv) Prevention of Sexual Harassment of Women at Workplace Policy*<br>*Accessible to the internal stakeholders of the Company.             | -   |
| <b>Principle 6</b>   |   |
| <b>Businesses should respect and make efforts to protect and restore the environment</b>   |   |
| (i) Health, Safety and Environment Policy  | <a href="http://www.riil.in/pdf/health-safety-and-environment-policy.pdf">http://www.riil.in/pdf/health-safety-and-environment-policy.pdf</a>   |
| (ii) Code of Business Conduct and ethics for Directors and Management Personnel  | <a href="https://www.riil.in/pdf/CodeBusiness-Conduct-ethics.pdf">https://www.riil.in/pdf/CodeBusiness-Conduct-ethics.pdf</a>   |
| (iii) Risk Management Policy*<br>*Accessible to the internal stakeholders of the Company.  | -   |
| <b>Principle 7</b>   |   |
| <b>Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent</b> |   |
| (i) Code of Business Conduct and ethics for Directors and Management Personnel   | <a href="https://www.riil.in/pdf/CodeBusiness-Conduct-ethics.pdf">https://www.riil.in/pdf/CodeBusiness-Conduct-ethics.pdf</a>   |
| (ii) Code of Conduct and Ethics - Values and Behaviours  | <a href="https://www.riil.in/pdf/code-of-conduct-and-ethics-of-employee.pdf">https://www.riil.in/pdf/code-of-conduct-and-ethics-of-employee.pdf</a>   |
| (iii) Corporate Social Responsibility Policy   | <a href="http://www.riil.in/pdf/csr_policy.pdf">http://www.riil.in/pdf/csr_policy.pdf</a>   |

| <b>Principle 8</b>   |   |     |     |     |     |     |     |     |     |
|--|---|-----|-----|-----|-----|-----|-----|-----|-----|
| <b>Businesses should promote inclusive growth and equitable development</b>  |   |     |     |     |     |     |     |     |     |
| (i) Corporate Social Responsibility Policy   | <a href="http://www.riil.in/pdf/csr_policy.pdf">http://www.riil.in/pdf/csr_policy.pdf</a>   |     |     |     |     |     |     |     |     |
| (ii) Code of Business Conduct and ethics for Directors and Management Personnel  | <a href="https://www.riil.in/pdf/CodeBusiness-Conduct-ethics.pdf">https://www.riil.in/pdf/CodeBusiness-Conduct-ethics.pdf</a>   |     |     |     |     |     |     |     |     |
| (iii) Health, Safety and Environment Policy  | <a href="http://www.riil.in/pdf/health-safety-and-environment-policy.pdf">http://www.riil.in/pdf/health-safety-and-environment-policy.pdf</a>   |     |     |     |     |     |     |     |     |
| <b>Principle 9</b>   |   |     |     |     |     |     |     |     |     |
| <b>Businesses should engage with and provide value to their consumers in a responsible manner</b>  |   |     |     |     |     |     |     |     |     |
| (i) Grievance Redressal Mechanism  | <a href="https://www.riil.in/grievance-management.html">https://www.riil.in/grievance-management.html</a>   |     |     |     |     |     |     |     |     |
| (ii) Code of Business Conduct and ethics for Directors and Management Personnel  | <a href="https://www.riil.in/pdf/CodeBusiness-Conduct-ethics.pdf">https://www.riil.in/pdf/CodeBusiness-Conduct-ethics.pdf</a>   |     |     |     |     |     |     |     |     |
| (iii) Data Privacy Policy  | <a href="https://www.riil.in/privacypolicy.html">https://www.riil.in/privacypolicy.html</a>   |     |     |     |     |     |     |     |     |
| <b>2. Whether the entity has translated the policy into procedures. (Yes / No)</b>   | Yes   | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| <b>3. Do the enlisted policies extend to your value chain partners? (Yes/No)</b>   | Yes   | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| <b>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.</b> | The Company has framed policies that conform to different applicable statutes / guidelines / rules / policies etc., issued by Government of India from time to time. Industry practices and national / international standards such as BIS, PNGRB, PESO, OISD etc., as applicable, are widely adopted by the Company.   |     |     |     |     |     |     |     |     |
| <b>5. Specific commitments, goals and targets set by the entity with defined timelines, if any.</b>  | The Company is committed to build trust through choices and decisions by doing the right thing, acting diligently at all times and encouraging employees to report actual or suspected violations of applicable laws and regulations and the Code of Conduct and Ethics - Values and Behaviours.  |     |     |     |     |     |     |     |     |
| <b>6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.</b>   | <p>Respect for human rights is the cornerstone of the Company's philosophy in which everyone feels included and gets equal opportunity to make a contribution.</p> <p>The Company has set various commitments and goals. It has aligned its efforts to targets, community support and environment sustainability. It remains steadfast in its commitment to contribute towards achieving the goals.</p>   |     |     |     |     |     |     |     |     |
| <b>Governance, leadership and oversight</b>  |   |     |     |     |     |     |     |     |     |
| <b>7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements</b>  | <p>The Company places Health, Safety and Environment (HSE) at the core of its business operations. It accords the highest priority to occupational health, safety and environmental protection in and around its areas of operation while adhering to Corporate Governance principles to ensure transparency, integrity and accountability.</p> <p>The Company considers the integration of Environmental, Social and Governance (ESG) principles into its business practices a core responsibility. Through this integration, it enhances resilience, drives cultural transformation, systematically manages risks and safeguards the interests of all stakeholders.</p> |     |     |     |     |     |     |     |     |

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|  |  |
|--|--|
| 8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).   | Name: Shri Vipin Chandra Sati<br>DIN: 10968198   |
| 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. | Designation: Executive Director<br><br>Yes. The Company has constituted various committees, which are responsible to oversee key sustainability related policies, performance and issues of the Company. |

### 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 |  |
| Performance against above policies and follow up action  | Yes, the Board / Committees of Board meet periodically to review the performance against the above policies.                                       |    |    |    |    |    |    |    |    | Periodically   |
| Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances | Yes, by the Board / Committees of Board. The Company is in compliance with applicable statutory requirements of relevance to the NGRBC Principles. |    |    |    |    |    |    |    |    |  |

|  |  |    |    |    |    |    |    |    |    |
|--|--|----|----|----|----|----|----|----|----|
| 11. Has the entity carried out independent assessment / evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency. | P1   | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|  | The policies pertaining to health, safety and environment have been audited by external agency viz., International Certification Services, an agency approved by Petroleum and Natural Gas Regulatory Board. As a good governance practice, policies are periodically reviewed and updated by concerned business heads in consultation with stakeholders and approved by the management and/or Board itself, as and when required. |    |    |    |    |    |    |    |    |

### 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)   | NA |    |    |    |    |    |    |    |    |
| The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No) |    |    |    |    |    |    |    |    |    |
| The entity does not have the financial or/human and technical resources available for the task (Yes/No)                         |    |    |    |    |    |    |    |    |    |
| It is planned to be done in the next financial year (Yes/No)  |    |    |    |    |    |    |    |    |    |
| Any other reason (please specify)   |    |    |    |    |    |    |    |    |    |

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

### PRINCIPLE 1

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

#### Essential Indicators

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

| Segment                           | Total number of training and awareness programmes held | Topics / principles covered under the training and its impact  | %age of persons in respective category covered by the awareness programmes |
|-----------------------------------|--|--|--|
| Board of Directors                | 6  | The Company conducts familiarisation programmes for its Board of Directors at regular intervals which covers topics such as Corporate Governance Practices, update on Business operations, Emergency Response and Disaster Management Plan, ESG, cybersecurity and various other regulatory updates.   | 100.00   |
| Key Managerial Personnel          | 5  | <ol style="list-style-type: none"> <li>1. <b>Code of Conduct and Ethics - Values and Behaviours</b> – This training outlines the six values that form the foundation of the Code and helps employees understand the elements of vigil mechanism.</li> <li>2. <b>Anti-Bribery Management System (“ABMS”)</b> describes the concept of bribery, how it happens and how employees can recognise the red flags of bribery. Thus, it helps employees prevent and overcome bribery and also uphold the Code of Conduct. It also guides employees on ABMS reporting.</li> <li>3. <b>Cybersecurity Awareness</b> – This helps employees identify situations that may lead to breach of Cyber Security at Reliance and how they can demonstrate correct behaviour to protect the organization from external threats.</li> <li>4. <b>Creating a Respectful Workplace</b> helps employees understand what constitutes sexual harassment at the workplace and the impact on the individual as well as the organisation thus preventing such instances. It guides employees on the mechanism for reporting sexual harassment.</li> <li>5. <b>Reliance Management System (“RMS”)</b> – RMS is a set of Management Systems including Operations Management systems and Health, Safety, Environment and Fire policies. RMS training helps employees understand the concept and reasons for implementing it and understand how an employee can use RMS as a tool for self-development.</li> </ol> | 100.00   |
| Employees other than BoD and KMPs | 5  |  | 100.00   |
| Workers*                          | NA   |  |  |

\*For Essential indicator question 11 of Principle 3, Workers include third party contractors. This definition is applicable to the said table only.

**Note:** All employees are strongly encouraged to complete 5 training courses annually.

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

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

**Note:** Does not include penalties by regulators in the ordinary course of business.

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?**

Yes

**If yes, provide details in brief**

Being a responsible organisation, the Company has proactively taken measures in combating bribery and corruption. The Company has in place a mandatory e-learning course which aims to equip its employees with the required understanding and knowledge to effectively prevent, identify and respond to bribery risks. The Company believes that it can contribute to create a stronger and bribery-resistant business ecosystem. Towards this end, an e-learning module, has also been developed for the Company's vendors. This will help vendors understand Anti-Bribery Management System better and also create the right levels of awareness about the Company's expectations of ethical conduct of business.

**if available, provide a web-link to the policy.**

<https://www.riil.in/pdf/whistle-blower-policy.pdf>

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

|           | FY 2025-26 | FY 2024-25 |
|-----------|------------|------------|
| Directors | 0          | 0          |
| KMPs      | 0          | 0          |
| Employees | 0          | 0          |
| Workers   | NA         |            |

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

|  | FY 2025-26 |         | FY 2024-25 |         |
|--|------------|---------|------------|---------|
|  | Number     | Remarks | Number     | Remarks |
| Number of complaints received in relation to issues of Conflict of Interest of the Directors | 0          | NA      | 0          | NA      |
| Number of complaints received in relation to issues of Conflict of Interest of the KMPs      | 0          | NA      | 0          | NA      |

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

NA

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

|                                     | FY 2025-26 | FY 2024-25 |
|-------------------------------------|------------|------------|
| Number of days of accounts payable* | 175        | 134        |

\*Note: Accounts payable include all trade payables excluding amount payable for cases where demand notes or invoices are not finalised due to ongoing negotiations.

**9. Openness of business**

**Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along with loan 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                                   | 1.78%      | 2.30%      |
|  | b. Number of trading houses where purchases are made from                                  | 12         | 4          |
|  | c. Purchases from top 10 trading houses as % of total purchases from trading houses.       | 97.78%     | 100.00%    |
| Concentration of Sales**               | a. Sales to dealers/ distributors as % of total sales                                      | 0.00%      | 0.00%      |
|  | b. Number of dealers/ distributors to whom sales are made                                  | 0          | 0          |
|  | c. Sales to top 10 dealers/ distributors as % of total sales to dealers/ distributors      | 0.00%      | 0.00%      |
| Share of Related Party Transactions in | a. Purchases (Purchases with related parties***/ Total Purchases)                          | 2.58%      | 1.55%      |
|  | b. Sales (Sales to related parties/ Total Sales)   | 99.78%     | 99.80%     |
|  | c. Loans & advances (Loans & advances given to related parties / Total loans and advances) | 0.00%      | 0.00%      |
|  | d. Investments (Investments in related parties / Total Investments made)                   | 0.00%      | 0.00%      |

\* The data for FY 2025-26 covers 100% of purchases (by value) as against 97% of purchases (by value) considered for FY 2024-25, accordingly, the figures are not directly comparable.

\*\*The Company's revenue comes solely from infrastructure support services, which are mainly provided to Reliance Industries Limited. It does not sell through dealers or distributors.

\*\*\*Excludes Reimbursements

## Business Responsibility and Sustainability Report

### PRINCIPLE 2

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

#### Essential Indicators

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

|       | FY 2025-26 | FY 2024-25 | Details of improvements in environmental and social impacts |
|-------|------------|------------|---|
| R&D   | 0          | 0          | -   |
| Capex | 0          | 0          | -   |

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

The Company has a well-established vendor selection process that addresses social, ethical and environmental considerations as mandated by law. The Company employs a transparent tendering process for vendor selection. The Company is also committed to support local communities and provides equal opportunities to MSMEs.

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

91% and 79% of the total procurement of the Company's inputs were sourced from MSME and local (within 100 km of our operating locations) vendors, respectively.

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

- a. Plastics (including packaging)**

Currently, there are no products manufactured that will generate plastic waste at the end of life.

- b. E-waste**

Currently, there are no products manufactured that will generate E-waste at the end of life.

- c. Hazardous waste**

Currently, there are no products manufactured that will generate hazardous waste at the end of life.

- d. Other waste**

NA

4. **Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No).**

No

**If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards?**

NA

**If not, provide steps taken to address the same**

NA

**PRINCIPLE 3**

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

**Essential Indicators**

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

| Category                              | % of employees covered by |                  |               |                    |               |                    |              |                    |              |                     |               |
|---------------------------------------|---------------------------|------------------|---------------|--------------------|---------------|--------------------|--------------|--------------------|--------------|---------------------|---------------|
|                                       | Total (A)                 | Health insurance |               | Accident insurance |               | Maternity Benefits |              | Paternity Benefits |              | Day Care facilities |               |
|                                       |                           | Number (B)       | % (B / A)     | Number (C)         | % (C / A)     | Number (D)         | % (D / A)    | Number (E)         | % (E / A)    | Number (F)          | % (F / A)     |
| <b>Permanent employees</b>            |                           |                  |               |                    |               |                    |              |                    |              |                     |               |
| Male                                  | 39                        | 39               | 100.00        | 39                 | 100.00        | NA                 | NA           | 39                 | 100.00       | 39                  | 100.00        |
| Female                                | 1                         | 1                | 100.00        | 1                  | 100.00        | 1                  | 100.00       | NA                 | NA           | 1                   | 100.00        |
| <b>Total</b>                          | <b>40</b>                 | <b>40</b>        | <b>100.00</b> | <b>40</b>          | <b>100.00</b> | <b>1</b>           | <b>2.50</b>  | <b>39</b>          | <b>97.50</b> | <b>40</b>           | <b>100.00</b> |
| <b>Other than Permanent employees</b> |                           |                  |               |                    |               |                    |              |                    |              |                     |               |
| Male                                  | 10                        | 10               | 100.00        | 10                 | 100.00        | NA                 | NA           | 10                 | 100.00       | 10                  | 100.00        |
| Female                                | 3                         | 3                | 100.00        | 3                  | 100.00        | 3                  | 100.00       | NA                 | NA           | 3                   | 100.00        |
| <b>Total</b>                          | <b>13</b>                 | <b>13</b>        | <b>100.00</b> | <b>13</b>          | <b>100.00</b> | <b>3</b>           | <b>23.08</b> | <b>10</b>          | <b>76.92</b> | <b>13</b>           | <b>100.00</b> |

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

| Category                            | % of workers covered by |                  |           |                    |           |                    |           |                    |           |                     |           |
|-------------------------------------|-------------------------|------------------|-----------|--------------------|-----------|--------------------|-----------|--------------------|-----------|---------------------|-----------|
|                                     | Total (A)               | Health insurance |           | Accident insurance |           | Maternity Benefits |           | Paternity Benefits |           | Day Care facilities |           |
|                                     |                         | Number (B)       | % (B / A) | Number (C)         | % (C / A) | Number (D)         | % (D / A) | Number (E)         | % (E / A) | Number (F)          | % (F / A) |
| <b>Permanent workers</b>            |                         |                  |           |                    |           |                    |           |                    |           |                     |           |
| Male                                | NA                      |                  |           |                    |           |                    |           |                    |           |                     |           |
| Female                              |                         |                  |           |                    |           |                    |           |                    |           |                     |           |
| <b>Total</b>                        |                         |                  |           |                    |           |                    |           |                    |           |                     |           |
| <b>Other than Permanent workers</b> |                         |                  |           |                    |           |                    |           |                    |           |                     |           |
| Male                                | NA                      |                  |           |                    |           |                    |           |                    |           |                     |           |
| Female                              |                         |                  |           |                    |           |                    |           |                    |           |                     |           |
| <b>Total</b>                        |                         |                  |           |                    |           |                    |           |                    |           |                     |           |

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

|   | <b>FY 2025-26</b> | <b>FY 2024-25</b> |
|---|-------------------|-------------------|
| Cost incurred on well-being measures as a % of total revenue of the company | 0.91%             | 0.80%             |

## Business Responsibility and Sustainability Report

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

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

### 3. Accessibility of workplaces

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

Yes, there is every endeavour to ensure all requirements of any differently abled person working at any of the offices is completely provided for and met.

### 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.

All employees and those eligible are provided with equal opportunities. The Company is committed to an inclusive work culture, without any discrimination. The policy in this regard is accessible to the internal stakeholders of the Company.

### 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         | NA                  |                | NA                  |                |
| Female       |                     |                |                     |                |
| <b>Total</b> |                     |                |                     |                |

**Note:** None of the employees availed parental leave during the reporting period.

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

|                                | Yes/No (If Yes, then give details of the mechanism in brief)  |
|--------------------------------|---|
| Permanent Workers              | NA  |
| Other than Permanent Workers   |   |
| Permanent Employees            | Yes. All employee grievances are addressed appropriately through multiple channels. The Company has a Vigil Mechanism and Whistle-Blower policy under which the stakeholders are encouraged to report violations of applicable laws and regulations and the Code of Conduct and Ethics - Values and Behaviours – in confidence and without fear of any retaliation. |
| Other than Permanent Employees |   |

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

| Category                         | FY 2025-26   |  |             | FY 2024-25   |  |             |
|----------------------------------|--|--|-------------|--|--|-------------|
|                                  | Total employees / workers in respective category (A) | No. of employees / workers in respective category, who are part of association(s) or Union (B) | % (B / A)   | Total employees / workers in respective category (C) | No. of employees / workers in respective category, who are part of association(s) or Union (D) | % (D / C)   |
| <b>Total Permanent Employees</b> | <b>40</b>  | <b>0</b>   | <b>0.00</b> | <b>45</b>  | <b>0</b>   | <b>0.00</b> |
| - Male                           | 39   | 0  | 0.00        | 44   | 0  | 0.00        |
| - Female                         | 1  | 0  | 0.00        | 1  | 0  | 0.00        |
| <b>Total Permanent Workers</b>   | NA   |  |             |  |  |             |
| - Male                           |  |  |             |  |  |             |
| - Female                         |  |  |             |  |  |             |

**8. Details of training given to employees and workers:**

| Category         | FY 2025-26 |                               |              |                      |              | FY 2024-25 |                               |              |                      |              |
|------------------|------------|-------------------------------|--------------|----------------------|--------------|------------|-------------------------------|--------------|----------------------|--------------|
|                  | Total (A)  | On Health and safety measures |              | On Skill upgradation |              | Total (D)  | On Health and safety measures |              | On Skill upgradation |              |
|                  |            | No. (B)                       | % (B / A)    | No. (C)              | % (C / A)    |            | No. (E)                       | % (E / D)    | No. (F)              | % (F / D)    |
| <b>Employees</b> |            |                               |              |                      |              |            |                               |              |                      |              |
| Male             | 49         | 32                            | 65.31        | 18                   | 36.73        | 52         | 37                            | 71.15        | 21                   | 40.38        |
| Female           | 4          | 0                             | 0.00         | 1                    | 25.00        | 4          | 0                             | 0.00         | 1                    | 25.00        |
| <b>Total</b>     | <b>53</b>  | <b>32</b>                     | <b>60.38</b> | <b>19</b>            | <b>35.85</b> | <b>56</b>  | <b>37</b>                     | <b>66.07</b> | <b>22</b>            | <b>39.29</b> |
| <b>Workers</b>   |            |                               |              |                      |              |            |                               |              |                      |              |
| Male             | NA         |                               |              |                      |              |            |                               |              |                      |              |
| Female           |            |                               |              |                      |              |            |                               |              |                      |              |
| <b>Total</b>     |            |                               |              |                      |              |            |                               |              |                      |              |

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

| Category         | FY 2025-26 |           |               | FY 2024-25 |           |               |
|------------------|------------|-----------|---------------|------------|-----------|---------------|
|                  | Total (A)  | No. (B)   | % (B / A)     | Total (C)  | No. (D)   | % (D / C)     |
| <b>Employees</b> |            |           |               |            |           |               |
| Male             | 49         | 49        | 100.00        | 52         | 52        | 100.00        |
| Female           | 4          | 4         | 100.00        | 4          | 4         | 100.00        |
| <b>Total</b>     | <b>53</b>  | <b>53</b> | <b>100.00</b> | <b>56</b>  | <b>56</b> | <b>100.00</b> |
| <b>Workers</b>   |            |           |               |            |           |               |
| Male             | NA         |           |               |            |           |               |
| Female           |            |           |               |            |           |               |
| <b>Total</b>     |            |           |               |            |           |               |

## Business Responsibility and Sustainability Report

### 10. Health and safety management system:

**a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No).**

Yes

**If yes, the coverage of such system?**

The Company has implemented an Operating Management System ("OMS") which addresses aspects of Occupational Health and Safety including process safety.

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

The key element of OMS is identifying the hazards and assessing them supported by a Risk Matrix. These risks are reviewed on a periodical basis by cross functional operating teams. Task related hazards are identified and assessed using a Hazard Identification and Task Risk Assessment Process.

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

Not applicable, since the Company does not have any workers.

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

Yes, all employees are fully taken care of on account of all medical - exigencies or otherwise.

### 11. Details of safety related incidents:

| Safety Incident / Number  | Category* | FY 2025-26 | FY 2024-25 |
|---|-----------|------------|------------|
| Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) | Employees | 0          | 0          |
|   | Workers   | 0          | 0          |
| Total recordable work-related injuries  | Employees | 0          | 0          |
|   | Workers   | 0          | 0          |
| No. of fatalities   | Employees | 0          | 0          |
|   | Workers   | 0          | 0          |
| High consequence work-related injury or ill-health (excluding fatalities)     | Employees | 0          | 0          |
|   | Workers   | 0          | 0          |

\*including contract workforce

**Note:** For Essential indicator question 11, Workers include third party contractors. This definition is applicable to this table only.

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

Safety and health of employees is, has been and will continue to be paramount. Some specific actions taken include:

- Mandatory on job safety training is imparted to employees as per the criticality of the job and any change in procedural guidelines.
- Employees are proactively engaged and involved in aspects related to their safety and wellbeing. The employees are encouraged to report workplace related near-misses, unsafe acts and unsafe conditions. Identified gaps, if any, are rectified with necessary time bound actions.
- The operating managers continuously interact with the employees in the field to observe their behaviours, have a conversation to recognise their good behaviour or coach them to correct their behaviours if required and also listen to their feedback if they have any safety concerns.

- d) Safety and health are monitored on a continuous basis through rigorous inspections, data analysis and employee feedback, ensuring proactive risk mitigation.
- e) Annual / Periodic Medical Examination is done for all employees.
- f) Health awareness sessions, webinars and bulletins are circulated as part of ongoing commitment for health and wellbeing of employees.
- g) Risk registers and mitigation plans are made for keeping all jobs on check for safety of employees.

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

|                    | FY 2025-26            |                                       |         | FY 2024-25            |                                       |         |
|--------------------|-----------------------|---------------------------------------|---------|-----------------------|---------------------------------------|---------|
|                    | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Working Conditions | 0                     | 0                                     | NA      | 0                     | 0                                     | NA      |
| Health & Safety    | 0                     | 0                                     | NA      | 0                     | 0                                     | NA      |

**14. Assessments for the year:**

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

**Note:** Statutory assessments related to aspects of health and safety practices and working conditions is periodically undertaken by the entity.

**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.**

Incidents are reported through the Operating Management System (OMS), which are thereby investigated and tracked to closure.

## Business Responsibility and Sustainability Report

### 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.

Key Stakeholder groups are identified based on their materiality to the Company's business operations along with the impact of their association with the Company and the community at large. Our stakeholders are our employees, shareholders, customers, suppliers, NGOs and Communities and Government & Regulatory Authorities.

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

| Stakeholder Group                   | Whether identified as Vulnerable & Marginalized Group (Yes/No) | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other  | Frequency of engagement (Annually/ Half yearly/ Quarterly / others - please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement  |
|-------------------------------------|--|--|--|--|
| Employees                           | Yes  | E-mails, SMS, Meetings, Surveys, Feedbacks, Letters, Website and Internal Portals  | Ongoing, Need-based.   | To understand employee needs and opinions.<br><br>To keep employees informed about the organisation's plans and procedures.<br><br>Employee Safety and Wellbeing.              |
| Shareholders                        | No   | Stock exchange intimations, Newspapers, Media Releases, Website, Notice Board, Annual Report, Annual General Meeting, Letters, E-mails, SMS, Webinars, Chairman's speech, NSE Electronic Application Processing System (NEAPS), BSE Listing Centre, SEBI Complaints Redress System (SCORES), Surveys, Depositories, Online Dispute Resolution (ODR) Portal | Annually, Quarterly, Half-yearly, Need-based, Real-Time                              | To keep shareholders updated about the organisation's performance and other corporate developments.<br><br>To bring transparency with the existing and potential shareholders. |
| Customers                           | No   | E-mails and Meetings   | Ongoing, Need-based.   | To ensure efficient conduct of day to day business activities.   |
| Suppliers                           | Yes, local suppliers   | E-mails, Phone Calls, Meetings and through Annual Reports or Compliance Filings  | Ongoing, Need-based.   | To ensure efficient conduct of day to day business activities.   |
| NGOs and Communities                | Yes  | Community Meetings   | Quarterly, Need-based.   | Sharing of programme activities, Service Delivery Implementation, Community Social Work.   |
| Government & Regulatory Authorities | No   | Website, portals, E-mails, phone calls, written communications, filings, representations, Meetings and through Annual Reports or Compliance Filings  | Periodic as well as event-based compliances - quarterly, half-yearly, annually etc.  | Engagement, advocacy, communication, collaboration for compliance with applicable regulatory framework and ease of doing business.   |

**PRINCIPLE 5****Businesses should respect and promote human rights****Essential Indicators****1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity:**

| Category               | FY 2025-26 |   |               | FY 2024-25 |   |              |
|------------------------|------------|---|---------------|------------|---|--------------|
|                        | Total (A)  | No. of employees/<br>workers covered<br>(B) | % (B / A)     | Total (C)  | No. of employees/<br>workers covered<br>(D) | % (D / C)    |
| <b>Employees</b>       |            |   |               |            |   |              |
| Permanent              | 40         | 40  | 100.00        | 45         | 43  | 95.56        |
| Other than permanent   | 13         | 13  | 100.00        | 11         | 6   | 54.55        |
| <b>Total Employees</b> | <b>53</b>  | <b>53</b>                                   | <b>100.00</b> | <b>56</b>  | <b>49</b>                                   | <b>87.50</b> |
| <b>Workers</b>         |            |   |               |            |   |              |
| Permanent              | NA         |   |               |            |   |              |
| Other than permanent   |            |   |               |            |   |              |
| <b>Total Workers</b>   |            |   |               |            |   |              |

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

| Category                    | FY 2025-26 |                          |           |                           |            | FY 2024-25   |                          |           |                           |            |
|-----------------------------|------------|--------------------------|-----------|---------------------------|------------|--------------|--------------------------|-----------|---------------------------|------------|
|                             | Total (A)  | Equal to<br>Minimum Wage |           | More than<br>Minimum Wage |            | Total<br>(D) | Equal to<br>Minimum Wage |           | More than<br>Minimum Wage |            |
|                             |            | No. (B)                  | % (B / A) | No. (C)                   | % (C / A)  |              | No. (E)                  | % (E / D) | No. (F)                   | % (F / D)  |
| <b>Employees</b>            |            |                          |           |                           |            |              |                          |           |                           |            |
| <b>Permanent</b>            | <b>40</b>  | <b>0</b>                 | <b>0</b>  | <b>40</b>                 | <b>100</b> | <b>45</b>    | <b>0</b>                 | <b>0</b>  | <b>45</b>                 | <b>100</b> |
| Male                        | 39         | 0                        | 0         | 39                        | 100        | 44           | 0                        | 0         | 44                        | 100        |
| Female                      | 1          | 0                        | 0         | 1                         | 100        | 1            | 0                        | 0         | 1                         | 100        |
| <b>Other than permanent</b> | <b>13</b>  | <b>0</b>                 | <b>0</b>  | <b>13</b>                 | <b>100</b> | <b>11</b>    | <b>0</b>                 | <b>0</b>  | <b>11</b>                 | <b>100</b> |
| Male                        | 10         | 0                        | 0         | 10                        | 100        | 8            | 0                        | 0         | 8                         | 100        |
| Female                      | 3          | 0                        | 0         | 3                         | 100        | 3            | 0                        | 0         | 3                         | 100        |
| <b>Workers</b>              |            |                          |           |                           |            |              |                          |           |                           |            |
| <b>Permanent</b>            | NA         |                          |           |                           |            |              |                          |           |                           |            |
| Male                        |            |                          |           |                           |            |              |                          |           |                           |            |
| Female                      |            |                          |           |                           |            |              |                          |           |                           |            |
| <b>Other than permanent</b> |            |                          |           |                           |            |              |                          |           |                           |            |
| Male                        |            |                          |           |                           |            |              |                          |           |                           |            |
| Female                      |            |                          |           |                           |            |              |                          |           |                           |            |

## Business Responsibility and Sustainability Report

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

#### a. Median remuneration / wages:

|                                    | Male   |  | Female |  |
|------------------------------------|--------|--|--------|--|
|                                    | Number | Median remuneration/ salary/ wages of respective category (in ₹) | Number | Median remuneration/ salary/ wages of respective category (in ₹) |
| Board of Directors (BoD)*          | 1      | 98,27,460  | 0      | 0  |
| Key Managerial Personnel#          | 2      | 60,21,514  | 0      | 0  |
| Employees other than BoD and KMP\$ | 54     | 10,19,325  | 4      | 80,44,306  |
| Workers                            | NA     |  |        |  |

\*Does not include sitting fees paid to Non-Executive Directors.

#Does not include director designated as KMP.

\$ includes employees who separated during the year.

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

|   | FY 2025-26 | FY 2024-25 |
|---|------------|------------|
| Gross wages paid to females as % of total wages | 24.53%     | 19.93%     |

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

Yes

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

The Company has a Vigil Mechanism and Whistle-Blower policy under which the stakeholders are encouraged to report violations of applicable laws and regulations and the Code of Conduct - in confidence and without fear of any retaliation.

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

|                                    | FY 2025-26            |                                       |                        | FY 2024-25            |                                       |                        |
|------------------------------------|-----------------------|---------------------------------------|------------------------|-----------------------|---------------------------------------|------------------------|
|                                    | Filed during the year | Pending resolution at the end of year | Remarks                | Filed during the year | Pending resolution at the end of year | Remarks                |
| Sexual Harassment                  | 0                     | 0                                     | NA                     | 0                     | 0                                     | NA                     |
| Discrimination at workplace        | 0                     | 0                                     | NA                     | 0                     | 0                                     | NA                     |
| Child Labour                       | 0                     | 0                                     | No Child Labour hired  | 0                     | 0                                     | No Child Labour hired  |
| Forced Labour / Involuntary Labour | 0                     | 0                                     | No Forced Labour hired | 0                     | 0                                     | No Forced Labour hired |
| Wages                              | 0                     | 0                                     | NA                     | 0                     | 0                                     | NA                     |
| Other human rights related issues  | 0                     | 0                                     | NA                     | 0                     | 0                                     | NA                     |

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

|  | 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  |            |            |
| Complaints on POSH upheld  |            |            |

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

The Company has a Vigil Mechanism and Whistle-Blower policy and Prevention of Sexual Harassment of Women at Workplace Policy to prevent any adverse consequences to the complainant.

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

Yes

**10. Assessments for the year:**

|                             | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|-----------------------------|---|
| Child labour                | 100   |
| Forced / involuntary labour | 100   |
| Sexual harassment           | 100   |
| Discrimination at workplace | 100   |
| Wages                       | 100   |

**Note:** The offices are assessed by statutory authorities, appropriate authorities or internal auditors as deemed appropriate.

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

No corrective measures were required during the reporting period.

## Business Responsibility and Sustainability Report

### PRINCIPLE 6

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

#### Essential Indicators

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

| Parameter  | Unit                                      | FY 2025-26          | FY 2024-25          |
|--|---|---------------------|---------------------|
| <b>From renewable sources</b>  |   |                     |                     |
| Total electricity consumption (A)  | kilo joules                               | 0                   | 0                   |
| Total fuel consumption (B)   | kilo joules                               | 0                   | 0                   |
| Energy consumption through other sources (C)   | kilo joules                               | 0                   | 0                   |
| <b>Total energy consumed from renewable sources (A+B+C)</b>  | <b>kilo joules</b>                        | <b>0</b>            | <b>0</b>            |
| <b>From non-renewable sources</b>  |   |                     |                     |
| Total electricity consumption (D)  | kilo joules                               | 67,14,10,800        | 64,83,92,400        |
| Total fuel consumption (E)   | kilo joules                               | 0                   | 0                   |
| Energy consumption through other sources (F)   | kilo joules                               | 0                   | 0                   |
| <b>Total energy consumed from non-renewable sources (D+E+F)</b>  | <b>kilo joules</b>                        | <b>67,14,10,800</b> | <b>64,83,92,400</b> |
| <b>Total energy consumption (A+B+C+D+E+F)</b>  | <b>kilo joules</b>                        | <b>67,14,10,800</b> | <b>64,83,92,400</b> |
| <b>Energy intensity per rupee of turnover</b><br>(Total energy consumed / Revenue from operations)   | <b>kilo joules / per rupee</b>            | <b>1.48</b>         | <b>1.31</b>         |
| <b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b><br>(Total energy consumed / Revenue from operations adjusted for PPP) | <b>(kilo joules / ₹ adjusted for PPP)</b> | <b>30.06</b>        | <b>27.07</b>        |
| <b>Energy intensity in terms of physical output</b>  |   | <b>0</b>            | <b>0</b>            |

**Note:** The source for Purchasing Power Parity (PPP) is International Monetary Fund (IMF). The PPP rate considered for FY 2025-26 is 20.34 as per 2026 IMF update and for FY 2024-25 is 20.66 as per 2025 IMF update.

**Note:** The product moves in the closed loop system of the pipeline from source to consumer, hence there is no energy intensity in terms of physical output.

**Note:** Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y/N)

No

If yes, name of the external agency.

NA

##### 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)

No

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.

NA

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

| Parameter   | Unit                                   | FY 2025-26      | FY 2024-25      |
|---|--|-----------------|-----------------|
| <b>Water withdrawal by source (in kilolitres)</b>   |  |                 |                 |
| (i) Surface water   | kilolitres                             | 0               | 0               |
| (ii) Groundwater  | kilolitres                             | 0               | 0               |
| (iii) Third party water   | kilolitres                             | 9,962           | 7,512           |
| (iv) Seawater / desalinated water   | kilolitres                             | 0               | 0               |
| (v) Others  | kilolitres                             | 0               | 0               |
| <b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>   | <b>kilolitres</b>                      | <b>9,962</b>    | <b>7,512</b>    |
| <b>Total volume of water consumption (in kilolitres)</b>  | <b>kilolitres</b>                      | <b>9,962</b>    | <b>7,512</b>    |
| <b>Water intensity per rupee of turnover</b><br>(Total Water consumption / Revenue from operations)   | <b>kilolitres / per rupee</b>          | <b>0.000022</b> | <b>0.000015</b> |
| <b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b><br>(Total Water consumption / Revenue from operations adjusted for PPP) | <b>kilolitres / ₹ adjusted for PPP</b> | <b>0.000446</b> | <b>0.000314</b> |
| <b>Water intensity in terms of physical output</b>  |  | <b>0</b>        | <b>0</b>        |

**Note:** The water withdrawal mentioned in the above question is for human consumption and other non-operational purposes only.

**Note:** Indicate if any independent assessment / evaluation /assurance has been carried out by an external agency? (Y/N)

No

**If yes, name of the external agency.**

NA

## Business Responsibility and Sustainability Report

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

| Parameter   | FY 2025-26 | FY 2024-25 |
|---|------------|------------|
| <b>Water discharged by destination and level of treatment (in kilolitres)</b> |            |            |
| (i) To Surface water  | 0          | 0          |
| -No treatment   | 0          | 0          |
| -With treatment – please specify level of treatment                           | 0          | 0          |
| (ii) To Groundwater   | 0          | 0          |
| -No treatment   | 0          | 0          |
| -With treatment – please specify level of treatment                           | 0          | 0          |
| (iii) To Seawater   | 0          | 0          |
| -No treatment   | 0          | 0          |
| -With treatment – please specify level of treatment                           | 0          | 0          |
| (iv) Send to Third-parties  | 0          | 0          |
| -No treatment   | 0          | 0          |
| -With treatment – please specify level of treatment                           | 0          | 0          |
| (v) Others  | 0          | 0          |
| -No treatment   | 0          | 0          |
| -With treatment – please specify level of treatment                           | 0          | 0          |
| <b>Total water discharged (in kilolitres)</b>                                 | <b>0</b>   | <b>0</b>   |

**Note:** No water is used in the operations since the product moves in the closed loop system of the pipeline from source to consumer. Hence, there is zero discharge.

**Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N)**

No

**if yes, name of the external agency.**

NA

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

No water is used in the operations since the product moves in the closed loop system of the pipeline from source to consumer. Hence, there is zero discharge.

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

| Parameter                           | Unit | FY 2025-26 | FY 2024-25 |
|-------------------------------------|------|------------|------------|
| NOx                                 | -    | 0          | 0          |
| SOx                                 | -    | 0          | 0          |
| Particulate matter (PM)             | -    | 0          | 0          |
| Persistent organic pollutants (POP) | -    | 0          | 0          |
| Volatile organic compounds (VOC)    | -    | 0          | 0          |
| Hazardous air pollutants (HAP)      | -    | 0          | 0          |
| Others - please specify             | -    | -          | -          |

**Note:** The Company's business is closed-loop transportation of petroleum products, natural gas and raw water through pipelines, hence there are no emissions in this activity.

**Note: Indicate if any independent assessment/ evaluation / assurance has been carried out by an external agency? (Y/N)**

No

**If yes, name of the external agency.**

NA

**7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity:**

| Parameter   | Unit   | FY 2025-26 | FY 2024-25* |
|---|--|------------|-------------|
| <b>Total Scope 1 emissions</b><br>(Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)  | -  | 0          | 0           |
| <b>Total Scope 2 emissions</b><br>(Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)  | <b>Metric tonnes of CO2 equivalent</b>                     | 132.417    | 130.939     |
| <b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover</b><br>(Total Scope 1 and Scope 2 GHG emission / Revenue from operations)   | <b>Metric tonnes of CO2 equivalent / per rupee</b>         | 0.00000029 | 0.00000026  |
| <b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b><br>(Total Scope 1 and Scope 2 GHG emission / Revenue from operations adjusted for PPP) | <b>Metric tonnes of CO2 equivalent/ ₹ adjusted for PPP</b> | 0.000006   | 0.000005    |
| <b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b>   | -  | <b>0</b>   | <b>0</b>    |

\*Figures for FY 2024-25 have been restated for improved accuracy and clarity.

**Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)**

No

**If yes, name of the external agency.**

NA

**8. Does the entity have any project related to reducing Green House Gas emission?**

No

**If Yes, then provide details.**

NA

## Business Responsibility and Sustainability Report

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

| Parameter   | FY 2025-26 | FY 2024-25 |
|---|------------|------------|
| <b>Total Waste generated (in metric tonnes)</b>   |            |            |
| Plastic waste (A)   | 0          | 0          |
| E-waste (B)   | 0          | 0          |
| Bio-medical waste (C)   | 0          | 0          |
| Construction and demolition waste (D)   | 0          | 0          |
| Battery waste (E)   | 0          | 0          |
| Radioactive waste (F)   | 0          | 0          |
| Other Hazardous waste. Please specify, if any. (G)  | 0          | 0          |
| Other Non-hazardous waste generated (H). Please specify, if any. (Break- up by composition i.e. by materials relevant to the sector)                          | 0          | 0          |
| <b>Total (A + B + C + D + E + F + G + H)</b>  | <b>0</b>   | <b>0</b>   |
| <b>Waste intensity per rupee of turnover</b><br>(Total waste generated / Revenue from operations)   | <b>0</b>   | <b>0</b>   |
| <b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b><br>(Total waste generated / Revenue from operations adjusted for PPP) | <b>0</b>   | <b>0</b>   |
| <b>Waste intensity in terms of physical output</b>  | <b>0</b>   | <b>0</b>   |
| <b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>                |            |            |
| <b>Category of waste</b>  |            |            |
| (i) Recycled  | 0          | 0          |
| (ii) Re-used  | 0          | 0          |
| (iii) Other recovery operations   | 0          | 0          |
| <b>Total</b>  | <b>0</b>   | <b>0</b>   |
| <b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>   |            |            |
| <b>Category of waste</b>  |            |            |
| (i) Incineration  | 0          | 0          |
| (ii) Landfilling  | 0          | 0          |
| (iii) Other disposal operations   | 0          | 0          |
| <b>Total</b>  | <b>0</b>   | <b>0</b>   |

**Note:** The Company's business is closed-loop transportation of petroleum products, natural gas and raw water through pipelines, hence there is no generation of waste in this activity.

**Note:** Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y/N)

No

**If yes, name of the external agency.**

NA

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

The Company's business is closed-loop transportation of petroleum products, natural gas and raw water through pipelines, hence there is no generation of waste in this activity.

- 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:**

| 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. |
|--------|--------------------------------|--------------------|---|---|
| NA     |                                |                    |   |   |

- 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 |
|--|----------------------|------|---|--|-------------------|
| No Projects are executed in the current financial year |                      |      |   |  |                   |

- 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).**

Yes

**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 |
|--------|---|---------------------------------------|---|---------------------------------|
| NA     |   |                                       |   |                                 |

## Business Responsibility and Sustainability Report

### 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.**

Nil

- 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) |
|--------|---|--|
| NA     |   |  |

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

| Name of authority  | Brief of the case | Corrective action taken |
|--|-------------------|-------------------------|
| No adverse order has been received by the Company from regulatory authorities. |                   |                         |

**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) | Results communicated in public domain (Yes / No) | Relevant Web Link |
|--|----------------------|----------------------|---|--|-------------------|
| The Company has not undertaken any projects during the current financial year requiring SIA. |                      |                      |   |  |                   |

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

| S.No.  | Name of Project for which R&R is ongoing | State | District | No. of Project Affected Families (PAFs) | % of PAFs covered by R&R | Amounts paid to PAFs in the FY (In ₹) |
|--|--|-------|----------|---|--------------------------|---------------------------------------|
| The Company has not undertaken any projects during the current financial year requiring R&R. |  |       |          |   |                          |                                       |

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

The major needs of the community are in the form of access to quality and affordable healthcare services. Communication is through community meetings and in case of an emergency, complaints may be made by community members by calling the toll-free / control room / helpline numbers that are prominently displayed along the route of the pipelines. Community members can also send any concerns or grievances to the Company's registered office or email address, which are addressed through a portal mechanism developed by the Company for resolving grievances in a just, fair and timely manner.

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 | 90.74%     | 83.68%     |
| Directly from within India                   | 95.62%     | 94.84%     |

**Note:** The boundary of sourcing for MSMEs / small producers is Indian suppliers and for the input materials sourced directly from within India is global suppliers.

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        | 3.18%      | 8.54%       |
| Semi-urban   | 28.97%     | 29.23%      |
| Urban        | 0.00%      | 0.00%       |
| Metropolitan | 67.85%     | 62.23%      |

\*The above data is consistent with XBRL filing.

## Business Responsibility and Sustainability Report

### PRINCIPLE 9

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

#### Essential Indicators

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

Consumer complaints in general are handled through the local managers of the Company. In case of any complaint, the consumer intimates the Company which is thereafter resolved.

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

|   | As a percentage to total turnover |
|---|-----------------------------------|
| Environmental and social parameters relevant to the product | 100.00                            |
| Safe and responsible usage                                  | 100.00                            |
| Recycling and / or safe disposal                            | 100.00                            |

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

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

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

|                   | Number | Reasons for recall |
|-------------------|--------|--------------------|
| Voluntary recalls | 0      | NA                 |
| Forced recalls    | 0      | NA                 |

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

Yes. A comprehensive cybersecurity framework aligned with leading industry standards and best practices is leveraged.

The data privacy policy is hosted at: <https://www.riil.in/privacypolicy.html>

- 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.**

NA

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

- a. Number of instances of data breaches**

Nil

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

Nil

- c. Impact, if any, of the data breaches.**

NA