

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT - FY 2025-26****SECTION A: GENERAL DISCLOSURES****I. Details of the listed entity**

1.	Corporate Identity Number (CIN) of the Listed Entity	L40200GJ2012SGC069118
2.	Name of the Listed Entity	Gujarat Energy Limited (Erstwhile Gujarat Gas Limited)
3.	Year of incorporation	2012
4.	Registered office address	Gujarat Energy Bhavan, Behind Udyog Bhavan, Sector - 11, Gandhinagar, Gujarat - 382010
5.	Corporate address	Office No. 4 & 5, Gr. Floor, IT Tower-2, Infocity, District: Gandhinagar - 382009 Gujarat.
6.	E-mail	contactbrsr@gujenergy.com
7.	Telephone	079-26737400, 079-26737500, 079 6670 1005
8.	Website	www.gujarat-energy.com
9.	Financial year for which reporting is being done	2025-26
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE) and National Stock Exchange of India Limited (NSE)
11.	Paid-up Capital	₹ 137.68 Crores
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Naveen Sharma Senior Vice-President +079- 26737400 naveen.sharma@gujenergy.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Reported on a standalone basis for Gujarat Energy Limited. Note: 1. All disclosures being reported for FY 2025-26 are for the merged entity that is Gujarat Energy Limited on standalone basis (i.e. post-merger of Erstwhile Gujarat State Petroleum Corporation Limited, Erstwhile GSPC Energy Limited into Gujarat Energy Ltd) 2. All disclosures reported for FY 2024-25 are for the Erstwhile Gujarat Gas Ltd before amalgamation, on standalone basis
14.	Name of assessment or assurance provider	JointValues ESG Services Pvt. Ltd.
15.	Type of assessment or assurance obtained	Reasonable assurance on BRSR core KPIs

II. Products/services

16.	Details of business activities (accounting for 90% of the turnover):			
	Sr.No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
	1	Electricity, gas, steam, and air conditioning supply - Distribution and sale of gaseous fuels through mains	City Gas Distribution	66%
	2	Wholesale of gaseous fuels: such as liquefied petroleum gases, liquefied natural gas, butane and propane gas, and their related bio and renewable forms (blended or pure) - Natural gas Trading	Natural Gas Trading	33%
17.	Products/Services sold by the entity (accounting for 90% of the entity's Turnover)			
	Sr.No.	Product/service	NIC Code	% of total Turnover contributed
	1	Distribution and sale of gaseous fuels through mains	352004	66%
	2	Wholesale of gaseous fuels: such as liquefied petroleum gases, liquefied natural gas, butane and propane gas, and their related bio and renewable forms (blended or pure) - Natural gas Trading	467103	33%



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	964*	68	1032
International	NA	NA	NA

*Include all Installations such as CNG stations (Company Owned Company Operated/COCO, Franchisee, and OMC), City Gate Stations, Tap-off Stations, De-compression Skid Stations, Virtual Pipeline Stations, Exploration and Production (E&P) sites and Wind farms.

Gujarat Energy Limited is one of the India's largest City Gas Distribution (CGD) Company in terms of sales volume, with operations spread across 44 Districts in 6 States—Gujarat, Maharashtra, Rajasthan, Haryana, Punjab and Madhya Pradesh and 1 Union Territory – Dadra & Nagar Haveli, supported by an extensive network of CNG stations and gas infrastructure.

In addition, the Company is engaged in E&P activities, with operational presence across multiple oil and gas fields in Cambay basin and KG basin, comprising of producing fields, and associated infrastructure. The Company also owns 5 windmill farms for generation of electric power in Kutch, Rajkot, and Porbandar districts of Gujarat.

19. Markets served by the entity:

a. Number of locations

Locations	Numbers
National (No. of States)	7*
International (No. of Countries)	Nil

*The Company's operations are spread across the states of Gujarat, Maharashtra, Rajasthan, Haryana, Punjab and Madhya Pradesh, and the Union Territory of Dadra & Nagar Haveli.

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

c. A brief on types of Customers –

The Company is engaged in development and operation of City Gas Distribution networks, supplying PNG to domestic, commercial and industrial customers and CNG to automotive customers. It is also engaged in Oil and gas exploration and production, Natural Gas trading, renewable power generation through wind farms.

Customer Category	No. of Customers served
CGD	
Domestic Customers	24.18 Lakhs+
Commercial & NDEC Customers	16,000+
Industrial Customers	4460+
CNG Customers	approx. 4.35 Lakhs
Natural Gas Trading	
Other CGD Companies	7
E&P	
E&P Industrial Customers	2(Crude) + 4(Gas)
Wind farm	
DISCOM	GUVNL

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled)

Sr.No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1.	Permanent (D)	876	818	93%	58	7%
2.	Other than Permanent (E)	85	76	89%	9	11%
3.	Total employees (D + E)	961	894	93%	67	7%



Workers						
4.	Permanent (F)	88	84	95%	4	5%
5.	Other than Permanent (G)	13044*	Break-up not available as Other than permanent workers are hired by GEL Contractors on need basis for business operations			
6.	Total workers (F + G)	13132	Details available only for permanent workers, same disclosed above			

*Note: The total number of other than permanent workers disclosed in this report represents the average monthly manpower deployed/engaged by GEL contractors and service providers during FY 2025-26.

b. Differently abled Employees and workers

Sr.No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	8	8	100%	0	0
2.	Other than Permanent (E)	1	1	100%	0	0
3.	Total differently abled employees (D + E)	9	9	100%	0	0
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	1	1	100%	0	0
5.	Other than Permanent (G)	0	Not reported as Other than permanent workers are hired by GEL Contractors on need basis for business operations			
6.	Total differently abled workers (F + G)	1	Details available only for permanent workers, same is disclosed above			

21. Participation/Inclusion/Representation of women

	Total	No. and percentage of Females	
	(A)	No. (B)	% (B / A)
Board of Directors	8	2	25%
Key Management Personnel	3	1	33.3%

22. Turnover rate for permanent employees and workers

	Turnover rate in FY 2025-26			Turnover rate in FY 2024-25			Turnover rate in FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	5.45%	6.72%	5.54%	5.94%	0.13%	5.69%	5.75%	0.00%	4.74%
Permanent Workers	8.00%	0.00%	7.65%	12.37%	2.20%	13.73%	8.37%	0.00%	7.05%

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

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

Sr.No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Gujarat State Energy Generation Limited (GSEG)	Subsidiary	65.45%	No
2	GSPC Pipavav Power Company Limited (now Gujarat Pipavav Power Limited)	Subsidiary	97.47%	No
3	GSPC LNG Limited (GLL)	Subsidiary	36.80%	No
4	GSPC (JPDA) Limited (Under liquidation)	Subsidiary	100%	No
5	Guj Info Petro Limited	Subsidiary	100%	No
6	Social Welfare Trust	Controlled Entity	100%	No
7	Sabarmati Gas Limited	Associate	49.94%	No
8	Alcock Ashdown (Gujarat) Limited (Under liquidation)	Associate	22.55%	No

**VI. CSR Details**

24.	(i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) (ii) Turnover (in ₹) – 24,198 ₹ Crores (FY 25-26) (iii) Net worth (in ₹) – 20,865.66 ₹ Crores (FY 25-26) The amount disbursed for CSR Projects during FY 2025 - 26 is ₹ 16,34,79,997/- (For GEL: 12,20,86,993 and for GSPC: 4,13,93,004). In addition, ₹ 48,87,14,989/- (For GEL: 22,21,07,993 and for GSPC: 26,66,06,996) transferred to unspent CSR account, the total expenditure during FY 2025 - 26 is ₹ 65,21,94,986/-	Yes
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VII. Transparency and Disclosures Compliances

25.	Complaints/ Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:						
Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redressal policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, Refer Links below	-	-	-	-	-	-
Investors (other than shareholders)		-	-	-	-	-	-
Shareholders		38	0	-	145	0	-
Employees and workers		239	239	Grievance were submitted in March 2026, thus all the grievances received will be addressed in the FY 2026-27.	-	-	-
Customers		2,67,963	8,086	Complaints include issues like delay in gas connection, improper billing, wrong meter reading etc.	2,17,432	7,219	Complaints include issues like delay in gas connection, improper billing, wrong meter reading etc.
Value Chain Partners		6	1	-	-	-	-
Other (please specify)				NA			
The Company serves a customer base of over 2.4 million domestic PNG customers. Resolution of customer complaints is an ongoing process, and the Company endeavors to address and resolve grievances within defined timelines in accordance with its established service standards. Shareholders may register their grievances with the Company at Investors@gujenergy.com, or with the Registrar and Transfer Agent, KFin Technologies Limited, at einward.ris@kfintech.com. The Company has instituted appropriate policies, SOPs and mechanisms that define the modes and channels for reporting complaints and grievances across various stakeholder groups. Link: https://gujarat-energy.com/corporate-governance/bsrspolicies/							



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

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

The Company has identified material issues that are most significant to its business and are aligned with the sustainable development priorities relevant to its business and its operations. These material issues are identified in consultation with stakeholders based on its industry experience.

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Occupational health, Safety and wellbeing	Risk	Employees and workers are the most critical resource for the Company. Given the nature of its operations, occupational health and safety is of paramount importance. The Company is committed to providing a safe and healthy working environment to enhance employee confidence, morale, and retention.	- The Company has a comprehensive Health and Safety Policy and accords high priority to its implementation. - It has a robust Occupational Health and Safety (OHS) management system supported by HSE-specific SOPs and guidelines to prevent health and safety incidents. - All critical activities are undertaken based on detailed risk assessments, with appropriate mitigation measures implemented in line with OHS risk registers.	Negative impacts may arise in the form of loss of life or loss of working days due to work-related illness or injury, which may disrupt operations or supply and may also result in compensation payments and other financial implications.
2	GHG & Carbon Emissions	Risk and Opportunity	Opportunity: Natural gas combustion results in lower emissions of pollutants and greenhouse gases compared to coal and other polluting fuels. Accordingly, the Company has a significant opportunity to expand its operations by supplying natural gas as an environment-friendly fuel. Additionally, government or regulatory restrictions on the use of polluting fuels may have a positive impact on business operations. Risk: There is a risk of methane emissions from natural gas in case of pipeline damage, equipment failure, or during project and maintenance activities and during flaring in E & P operations.	Effective coordination with excavation/digging agencies to prevent damage to gas network assets. - Prompt emergency response systems for quick isolation of the affected section. - Installation of isolation valves at regulator-defined intervals to minimize emissions post-isolation. - Strengthening gas leak detection systems and related processes. - Implementation of an effective preventive maintenance plan with adherence to reduce breakdown occurrences. - Efficient commissioning SOPs to minimize natural gas emissions, among other measures. The Company continued efforts to reduce associated gas flaring through improved operational planning, infrastructure upgrades, and internal utilization of gas for bath heaters.	Positive impacts include a reduction in carbon emissions with an increase in operations, as natural gas replaces more polluting fuels, along with an improvement in the overall profitability of the Company. Negative impacts may arise from damage or failure of pipelines or equipment, or planned release of gases during operations, leading to loss of natural gas into the atmosphere and resulting in financial loss in the form of unbilled gas.



Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Climate Change	Risk	Climate change may adversely impact the Company by disrupting its infrastructure, installations, and distribution network. Government regulations and emission norms may also impact business operations, including transition requirements towards cleaner energy sources such as hydrogen-powered vehicles and electric vehicles (Evs). The Company recognizes associated physical risks from climate-related events and transition risks arising from evolving climate policies and market expectations.	The Company has been identifying and evaluating climate change risks that could potentially impact its operations and plans to undertake necessary mitigation and adaptation measures to address and manage such risks.	Climate change could adversely impact the Company's operations, potentially resulting in financial losses.
4	Asset & Product Safety	Risk	Assets and product safety are of utmost importance for the Company across its operations. Failure to ensure asset integrity and product safety may lead to accidents, operational disruptions, environmental damage, regulatory non-compliance, and reputational loss. Given the presence of high-pressure systems, hazardous materials, and ageing infrastructure in certain parts of the operations, there exists an inherent risk of incidents which could result in major or man-made disasters and adversely impact the Company's operations and reputation.	The Company undertakes comprehensive asset and operational safety management through structured risk assessment tools such as: 1. Hazard and Operability Study (HAZOP) 2. Quantitative Risk Assessment (QRA) 3. Hazardous Area Classification (HAC). to ensure risks are maintained at As Low As Reasonably Practicable (ALARP) levels. It implements robust asset integrity management systems supported by periodic inspections and audits, preventive and predictive maintenance, strict safety protocols, workforce training, and the use of monitoring and control technologies to proactively identify and mitigate risks. The Company also conducts regular safety awareness campaigns for customers and communities and ensures compliance with applicable international safety standards as well as local laws and regulations.	Negative impacts may arise from major incidents or disasters, resulting in significant revenue losses, increased liabilities, and reputational damage. In addition, any operational incidents may lead to repair costs, production losses, penalties, and other liabilities.



Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Human Rights	Risk	Any infringement of human rights may result in consequential actions and could also adversely impact the Company's reputation and its ability to attract and retain talent.	The Company has a Human Rights Policy and is committed to protecting the human rights of all its stakeholders.	Negative impacts may arise from non-compliance with applicable laws and regulations, which could result in direct financial implications.
6	Community Development	Opportunity	Community development presents an opportunity for the Company to strengthen stakeholder relationships, support socio-economic progress in surrounding communities, and enhance its social license to operate.	The Company promotes self-reliance and independence within the communities it serves to support sustainable development. Through a dedicated team focused on assessing the needs of communities around its operating locations, the Company undertakes CSR projects.	Positive impacts include supporting community development activities, which enables the Company to create a meaningful impact on the surrounding communities.
7	Data Privacy and Security	Risk	The Company is engaged in natural gas and energy-related businesses, including upstream operations, trading, and distribution activities. A substantial amount of personal and business-critical data is collected on a regular basis. To ensure the protection and security of such data, including customer and stakeholder information, the Company implements necessary controls and data protection measures.	The Company ensures data privacy and security through cyber risk assessments, implementation of business continuity plans for IT platforms, and adherence to its Information Security and Data Privacy Policy.	Negative impacts may arise from cyber security and data privacy issues, which could adversely affect the Company's day-to-day operations and result in financial losses.



Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
8	Energy	Risk and Opportunity	Energy efficiency is a key component of the Company's strategy, with ongoing efforts to improve operational efficiency and increase the share of renewable power to reduce emissions. Energy management remains a strategic priority, given the energy-intensive nature of certain operations, including exploration, production, gas compression and transportation.	The Company adopts multiple measures to mitigate energy and environmental risks and enhance operational efficiency, like: • Use of renewable energy sources and increasing their share in operations. • Switching to gas-based vehicles from conventional fuels such as petrol and diesel. • Optimum utilization of resources across operations. • Timely and effective preventive maintenance to ensure efficient energy utilization. • Reduction in water consumption. • Ensuring authorized treatment and disposal of hazardous waste such as used oil for re-refining. • Deployment of energy-efficient solutions, including LED lighting and high-performance motors. • Installation of gas compressors to minimize flaring and prevent energy losses, supported by real-time energy and emissions monitoring systems. • Modernization of facilities and regular maintenance to enhance operational efficiency. • Evaluation of cleaner fuel alternatives such as natural gas to reduce carbon footprint while ensuring reliable energy supply.	Opportunities include reduction in overall maintenance costs through increased use of renewable energy sources, along with contribution to a cleaner and greener environment. Risks arise from the energy-intensive nature of operations, leading to increased energy consumption & emission with increase in business.
9	Diversity, Inclusion & equal Opportunity	Opportunity	An organization that fosters diversity, inclusion, and equal opportunity promotes a fair and supportive work culture, enhancing employee engagement and making it a more attractive place to work.	The Company is committed to providing equal opportunities and preventing discrimination based on caste, creed, gender, race, religion, and disability.	Positive, as it enhances employee motivation and encourages continued contribution towards the Company's growth.



Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
10	Land Acquisition, Rehabilitation and Land Degradation	Risk	Land acquisition and rehabilitation activities in Exploration & Production (E&P) operations may impact land use patterns and local livelihoods, and therefore require careful management to avoid social, environmental, and regulatory risks.	The Company ensures compliance with applicable land acquisition laws and policies, conducts social and environmental impact assessments, undertakes transparent stakeholder engagement, implements fair compensation and rehabilitation measures, and carries out land restoration and reclamation activities with continuous monitoring of land use impacts across the project lifecycle.	Negative implications may arise in the form of compensation costs, legal expenses, project delays, and remediation liabilities if risks are not effectively managed.
11	Biodiversity	Risk	Exploration & Production activities such as seismic surveys, drilling, and infrastructure development, as well as the underground laying of CGD pipelines in certain ecologically sensitive areas, may have an impact on the surrounding environment and biodiversity, especially protected species.	The Company undertakes biodiversity impact assessments, avoids or minimises operations in ecologically sensitive areas, implements biodiversity management and conservation plans, restores disturbed habitats, monitors ecological impacts, and engages with regulatory authorities and local stakeholders.	Negative implications may arise from penalties, remediation costs, and project delays in case of unmanaged impacts.
12	Water, Waste and Effluents Management	Risk	Exploration & Production operations involve significant generation of waste and effluents, which, if not managed effectively, may lead to environmental pollution and regulatory and operational risks.	The Company adopts integrated water and waste management practices, including reduction, reuse and recycling of waste, proper segregation and disposal, treatment, reuse and also disposal of effluents to CETP, compliance with applicable standards, and continuous monitoring and audits to prevent contamination and leaks.	Negative implications may arise in the form of penalties, remediation costs, and operational disruptions in case of non-compliance



SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions

	Policy and management processes	P1	P2	P3	P4	P5	P6	P7	P8	P9
1.	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c. Web Link of the Policies, if available*	All Policies related to BRSR are available on: https://gujarat-energy.com/corporate-governance/brspolicies/ • Anti-Bribery and Anti-Corruption Policy • Whistle Blower Policy • Workplace Behavior Policy • Anti-harassment Policy • Human Rights Policy • Corporate Social Responsibility Policy • Grievance Redressal Policy for Customer & Community • Code of Conduct • Health Safety Environment (HSE) Policy • Sustainable Development Policy • Information Security Policy • Debarment Policy – Contractors & Vendors								
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4.	Name of the national and international codes / certifications / labels / standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	• ISO 9001:2015 Quality management System • ISO 14001:2015 Environmental Management System • ISO 45001:2018 Occupational Health & Safety Management System								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	• Plantation of Trees & Saplings Background: Tree plantation supports environmental sustainability through improved air quality, water conservation, climate regulation, and soil preservation. Goal: In FY 2026–27, GEL plans plantation of ~10000 trees/saplings. • Digital Transformation Initiative Background: Initiative to integrate digital solutions for system upgradation, new technology implementation, and improved efficiency through automation, digitalization, and capacity building. Goal: FY 2026–27 focus includes the following major items • Implementation of Advance Metering Infrastructure across all locations to automate meter reading & consumption trends • Initiate implementation of comprehensive SCADA and Centralized Monitoring Platform covering all GEL infrastructure including CNG stations, CGS, DRS etc. • Initiate upgradation of SAP ECC to an integrated S/4 HANA covering E&P, Gas Trading and CGD processes along with digitization of processes envisaged outside SAP.								



	• Solar Group Captive Project Background: Clean energy initiative to reduce environmental impact and power CNG stations using solar energy. Goal: Set-up of ~ 15 MW capacity solar plant in FY 2026-27. • Green Hydrogen Blending (CGD) Background: Pilot initiative for hydrogen blending (5-8%) to support emission reduction and assess pipeline compatibility. Goal: Completion of Third-party assessment of the pilot project and submission of results and GEL recommendations w.r.t way forward to the industry regulator. • Lost Time Injury Frequency Rate: Background: Lost Time Injury Frequency Rate (LTIFR) is one of the key indicators used to assess workplace safety performance and the effectiveness of risk management systems. Goal: GEL plans a target of LTIFR as 0.06 at the end of FY through strengthening preventive and behavior-based safety programmes and enhancing safety training and awareness initiatives for employees and contractors. • Bio-Gas Injection into PNG/CNG System Background: Supports waste-to-energy conversion, emission reduction, and reduced fossil fuel dependence through bio-gas integration in CGD network. Goal: Commence off-take at Kutch, Morbi, Bhavnagar, Surat, Bharuch and other locations, doubling the current offtake volume by end of FY26-27 as compared to volume offtake as on 31.03.2026, based on supplier readiness. • CNG Infrastructure Expansion Background: Promotion of CNG as a cleaner automotive fuel through infrastructure development. Goal: FY 2026-27: 101 new CNG stations Upgradation of 89 existing stations (capacity enhancement & optimization) • LNG Storage & Regasification Background: LNG enables efficient storage and distribution of natural gas to remote customers after regasification. Goal: Establish 2 LNG storage and regasification facilities in FY 2026-27. • Social Commitments (CSR) Background: CSR initiatives focused on inclusive development and community upliftment, especially for marginalized groups. Goal: In FY 2026-27, CSR activities will be done as part of GEL social responsibility in association with recognized institutions/NGO/Government: • Construction & development of Anganwadis including in aspirational districts of Gujarat • Continue supplying free gas to crematoriums
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	• Conversion of 3 existing crematoriums to gas-based crematoriums of Vasai-Virar City Municipal Corporation • Mangalam Canteen - Create sustainable livelihood and income generation through promotion of traditional food products & culinary skill of women • Micro Enterprise Development - Encouraging rural women to start economical activities at small scale to change their socio-economic status by ensuring sustainable living • Millet based value chain: Increase income of women by developing value chain and processing unit for millet and other bakery related food items • Construction of IIIT at Surat • Setting up of cardiac OTs, Pediatric Cardiac OTs and allied infrastructure at U. N. Mehta Institute of Cardiology & Research Centre (UNMiCRC) • Contribution to provide free/ subsidised treatment to the needy with advance medical equipment i.e. 128 slice CT scan machine at Jivraj Mehta Hospital • Contribution for Project Vatsalya which aims to make Kalol Taluka Malnutrition free with SuryaShobha Vandna (SSV) Foundation • Procurement of wheelchair, tricycle, walking stick, motorized tricycle, crutches, smart phone, smart can, hearing aid machine etc. • Setting up Battery Research and Testing Laboratory. R&D to promote battery technologies with testing infrastructure with GERMI • Construction of classrooms in existing school in tribal area for Takshashila Education and Medical Charitable Trust, Kosamba • Contribution for construction of households for the poorest of poor families in various districts of Gujarat • Minimizing associated gas flaring: Background: Associated gas produced from oil & gas wells have to be flared considering non-consumption/non-commercialization. Goal: By the end of FY 2026-27, GEL has planned to minimize current volumes of flaring of produced natural gas from its fields. In one of the fields, it has been planned to convert produced gas to Electricity (Gas to Wire model). By deploying skid-mounted gas generator sets, the produced gas can be converted into captive electrical power.
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6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	• Plantation of Trees & Saplings Planted over 4,800 saplings during World Environment Day /Week celebrations (2025-26), exceeding the set targets. • LTIFR: The company achieved an LTIFR of 0.063 in 2025-26. • Safety/HSE Trainings Achievement: 93% of the employees have been covered in HSE/safety trainings • Bio-Gas Injection into PNG/CNG System 24 new Tripartite agreements signed for CBG offtake. Commenced biogas off-take at four locations, increasing total off-take to nine: • India's 1st CBG injection into CGD Steel pipeline at Gurdaspur • 3 other CBG offtake started at CNG stations of Sirsa, Jamnagar & Surat • Digitalization of Processes Implemented key automation initiatives to enhance efficiency, customer experience, and governance transparency, including: • Customer registration System-Customer GSA enhancement, Referral Scheme and Gas Back Scheme implemented. • Annual Service Maintenance system enhancement like meter reading collection • Spot Billing application performance optimization completed and released. • Industrial Asset Survey System completed for monitoring the GEL industrial installations. • Onboarding HDFC Bank in Bharat Bill Payment System for customer convenience, cost optimization and improved process efficiency. • Implemented Single Sign-On in citizen-facing applications and interface to fetch customer details and information • CNG Station Expansion Commissioned 15 new CNG stations and upgraded 20 existing stations. • Green Hydrogen Blending (CGD) Pilot project continued operation between April to Oct 2025 with regular tests for material compatibility across network assets and customer perception surveys. All test results were found to be satisfactory. • Social Commitments (CSR) • Construction & Development of Anganwadis across Gujarat – Issued 378 call outs, out of which, foundation has been completed at 368 sites, super structure has been completed at 320 sites and building construction has been completed at 291 sites. A Total of 177 Anganwadis have been handed over to Women and Child Development Department, Government of Gujarat. • Mangalam Canteen – Total seven canteens have been started at Santalpur, Subir, Nizar and Kukurmunda. These Canteens create sustainable livelihood & income generation through promotion of traditional food products & culinary skills of women (65 beneficiaries).
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	• Micro Enterprise Development - Total 450 women entrepreneurs supported across Tapi, Narmada, Dahod and Dang districts, with all project targets achieved. Training, exposure visits, and enterprise setup successfully completed. Women-led enterprises are operational and generating stable income (450 beneficiaries). • Custom Hiring Centres (CHCs) - All 6 women-led CHCs are fully operational and providing farm equipment services in Tapi and Dang districts. CHCs are generating regular income and profits, with strong farmer demand and repeat usage (187 beneficiaries). • Cattle Feed Unit - Beneficiaries (SHG women) have been selected across all blocks. Orientation and training for SHG members have been completed. Cattle feed machinery has been procured, successfully installed and is operational (60 beneficiaries). • Millet Based Value Chain - 6 Millet based processing units are established in Subir (Dang), Nizar (Tapi), Santhalpur (Patan) and Naswadi (Chhota Udepur) (65 beneficiaries). • Construction of 21 Rechargeable Borewells in Lothal area, Dholka Ahmedabad District. • Skill Development Training - 375 persons with disabilities were trained on various trades like Computer Hardware, Graphic designing, Digital Marketing to promote self-employment and job opportunities in various industries. • A 15-days Entrepreneurship Development program for 1000 specially-abled candidates • Supplied free gas to crematoriums across company's operational areas. • 771 Anganwadi children were screened to identify status of malnutrition amongst them. Identified malnourished children are under treatment and care. • Promoted art, culture and classical and traditional music among 50000 school and university students. • Awareness on occupational health and emergency medical services was organized for 554 people. • Minimizing Associated Gas Flaring The Company continued efforts to reduce associated gas flaring through improved operational planning, infrastructure upgrades, and internal utilization of gas for bath heaters. • Zero Oil Spillage The E&P business achieved zero oil spillage during the reporting period, supported by robust asset integrity management practices, preventive maintenance, regular inspections, strict operating procedures, and trained manpower. • Recycling of Wastewater The Company continued to enhance wastewater recycling through treatment and reuse across operations. Treated wastewater is reused for drilling, process, and utility purposes, thereby reducing freshwater consumption.
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Governance, leadership and oversight										
7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	The statement on sustainability-related risks, goals, commitments, and the Company's contribution is provided in Annexure X of the Board's Report for FY 2025–26.								
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The Board of Directors have constituted a Business Responsibility & Sustainability Reporting (BRSR) Committee for reviewing and recommending the Business Responsibility & Sustainability Report to the Board of Directors including oversight of policies.								
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.	Business Responsibility & Sustainability Reporting (BRSR) Committee comprises of the following Board Members: 1. Shri Balwant Singh, IAS (Retd.) – Chairman 2. Shri. Ashwini Kumar, IAS – Member 3. Shri Bhadresh Mehta – Member 4. Prof. Yogesh Singh – Member								
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								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
	Performance against above policies and follow up action	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)	Reviews are undertaken quarterly.								
11.	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
		No								
12.	If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated:									
	Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	The entity does not consider the Principles material to its business (Yes/No)	Not Applicable								
	The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
	The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
	It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)										



SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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



The first principle of BRSR gives information about the governance structure of the organisation. It shows us a bird's-eye view of how the organization's policies are distributed, shared, explained, and put into practice in all of its operations and functions. GEL ensures that business and operations are conducted with integrity, accountability and transparency. The Company's Code of Conduct and ethics strategy are the guiding principles for conducting and governing the business and reflect how we treat our stakeholders including employees, customers, communities, and the environment.

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	4	All principles Impact: Strengthened good governance and sustainability policies and practices.	100%
Key Managerial Personnel	4	All principles Impact: Enhanced understanding of Business Responsibility and Sustainability and its integration into the organization's business decisions.	100%
Employees other than BoD and KMPs	100	POSH at workplace, Workshop on Mastering Employment & Labor law reforms and New Labor codes, Technical Training on Cathodic Protection, Workshop on Asset Integrity – Digital Pathways for Operational Excellence, Training on Artificial Intelligence and its application, Workshop on GIS, Training on Emergency Response and Disaster Management Plan, National Industrial Emergency Medical Services Conference, Basin Analysis Conference, Building competency in Safe Road transportation of Hazardous goods, Conference & Exhibition on Bioenergy and Technologies, International Conference on Green Hydrogen, India HSE Summit, India HR Summit, Health & Safety, Technical Competency, Cyber Security Awareness. Impact: Enhanced employee awareness on sustainability, human rights, health & safety, cybersecurity, and technical competencies.	93%
Workers	3815	Safety & Technical Competency Training; POSH Training	99%

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

Monetary

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

Non - Monetary

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



3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed				
Case Details		Name of the regulatory / enforcement agencies / judicial institutions		
Not applicable				
4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.				
Yes, the Company has an Anti-Corruption and Anti-Bribery Policy applicable to employees, workers, intermediaries, consultants, dealers, contractors, suppliers, and all other parties acting on behalf of the Company.				
The Policy reflects the Company's commitment to maintaining the highest ethical standards, ensuring fair and transparent business practices, and establishing effective systems to prevent, detect, and address bribery and other corrupt practices.				
The policy is available at: https://gujarat-energy.com/corporate-governance/bsrpolicies/				
5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption				
Particulars	FY 2025-26		FY 2024-25	
Directors	No instances of disciplinary action by any law enforcement agency for bribery or corruption were reported against Directors, KMPs, employees, or workers. The Company's governance framework ensures adherence to high standards of integrity.			
KMPs				
Employees				
Workers				
6. Details of complaints with regard to conflict of interest:				
Particulars	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	The Company did not receive any complaints related to conflict of interest during the reporting period. The Company maintains policies and controls to identify, manage, and mitigate potential conflicts of interest.			
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				
7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.				
– Not Applicable				
8. Number of days of accounts payables (Accounts payable *365/ Cost of goods/services procured) in the following format:				
Particulars		FY 2025-26	FY 2024-25	
Number of days of accounts payables		29.20	19.88	
9. Open-ness of business				
Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:				
Parameter	Metrics		FY 2025-26	FY 2024-25
Concentration of Purchases (Refer note 1)	a. Purchases from trading houses as % of total purchases		2.55%	1.32%
	b. Number of trading houses where purchases are made from		1	1
	c. Purchases from top 10 trading houses as % of Total purchases from trading houses		100%	100%
Concentration of Sales (Refer note 2)	a. Sales to dealers / distributors as % of total sales		23%	22%
	b. Number of dealers / distributors to whom sales are made		18	5
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors		99.60%	100%
Share of RPTs in (Refer note 3-5)	a. Purchases (Purchases with related parties / Total purchases)		1.02%	86.27
	b. Sales (Sales to related parties / Total Sales)		4.96%	0.003%
	c. Loans and advances (Loans & advances given to related parties / Total loans & advances)		-	-
	d. Investments (Investments in related parties / Total Investments made)		94.85%	25.97%



Notes:

1. Concentration of Purchases include Trading House purchases considering Gas Purchases through Indian Gas Exchange Limited
2. Concentration of Sales includes details for CNG sales made to dealers / distributors (HPCL, BPCL, IOCL, Nayara Energy, Reliance BP, FDODO CNG Stations Dealers, Sabarmati Gas Ltd, Charotar Gas Sahkari Mandli Ltd, IRM Energy Ltd, Indian oil Adani Gas Private Ltd., Indraprastha Gas Ltd. Megha City Gas Distribution Pvt Ltd, Enertech Tarapur and Enertech Kanawara) as % of Total GEL sales of all segments
3. For reporting of purchases & sales of goods & services, those which are linked to the business of natural gas/ crude oil/wind energy of GEL have been considered.
4. Advances given in the routine course of business have not been considered for reporting.
5. Total investments made have been computed post considering the impairment of investments in Alcock Ashdown (Gujarat) Limited and GSPC (JPDA) Limited, which are undergoing liquidation process.

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
3815	Principle 3, 6 & 9 are covered under these programmes. Training / awareness topics for contractor staff – • Basic safety training • Technical competency training (CGD O&M training, Work at height, GI plumbing, Defensive driving, CNG filling, PE welder training etc.) • Fire-fighting training • First Aid training • Lifesaver compliance • PPE usage • Permit to Work system • Hazard identification and site-specific risk assessment • Environmental Aspect Impact Assessment • Waste Management • Training on Emergency Response & Disaster Management Plan (ERDMP) • Mines Vocational Training imparted to the deployed O&M staff.	Contractor staff - 100%
1128	Natural Gas related safety awareness sessions for customers, - number of customers covered 14543 participants Every new customer is provided with awareness of safety aspects related to Natural Gas during commissioning/conversion activity.	100% new customer during commissioning / conversion

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

The Company has a Code of Conduct for the Board of Directors and Senior Management Personnel, providing guidelines for identification, disclosure, and avoidance of actual or potential conflicts of interest.

Directors are required to disclose conflicts of interest at the time of onboarding and promptly communicate any subsequent changes. The Company also obtains annual declarations from the Board and Senior Management regarding their interest in other entities and ensures requisite approvals under applicable laws prior to entering related-party transactions.

The policy is available at: <https://gujarat-energy.com/corporate-governance/brsrpolicies/>



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



Principle 2 relates to responsible consumption and production to minimize environmental and social impacts across the product lifecycle. It promotes resource efficiency and reduction of adverse environmental footprint.

The Company supports lower-emission energy solutions and encourages engagement with local and marginalized suppliers to foster inclusive value chains.

A Sustainable Development Policy is in place, and vendor requirements include compliance with applicable HSE, human rights, and regulatory standards.

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	Nil	Nil	Nil
Capex	Nil	1.56%	

- 2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)**
b. If yes, what percentage of inputs were sourced sustainably?

Yes, entity has procedures in place for sustainable sourcing. Natural Gas distribution enables lower greenhouse gas emissions compared to coal-based industrial fuels, with an estimated reduction of around 50%, and helps reduce carbon footprint by replacing road/rail transportation of liquid fuels and coal with pipeline-based natural gas movement.

Cleaner fuel adoption is implemented in mobility operations through the transition of hired Mobile Cascade vehicles and emergency response vehicles from diesel to CNG.

Procurement processes are conducted through e-tendering, contributing to reduced paper consumption. The e-tendering framework includes defined scope of work and general terms and conditions covering sustainable sourcing aspects, ethical conduct, and environmental compliance in alignment with applicable SOPs and guidelines.

GEL contractors' source from suppliers from an approved vendor list. These vendors undergo third-party qualification assessments, including evaluation against ISO standards for Environmental Management Systems, Quality Management Systems, and Occupational Health & Safety Management Systems. Continued adherence to ISO 14001 and ISO 45001 standards is encouraged across the supply chain.

Efforts are ongoing to further enhance data capture systems to enable accurate measurement and reporting of the percentage of sustainably sourced inputs in future disclosures.

- 3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.**

Gujarat Energy, being primarily engaged in natural gas distribution and upstream oil & gas activities, generate limited end-of-life consumer products. However, we have established robust systems for safe handling, reclamation, recycling, and disposal of various waste streams arising from operations, in line with applicable Indian regulations and ESG commitments.

However, a structured waste management system is in place for waste generated from project and operational activities, covering collection, segregation, and disposal/recycling as applicable:

- Plastic waste: Includes PE pipe off cuts (<5 meters) collected through contractors and reconciled at stores. The waste is subsequently disposed through auctions on authorised platforms.
- E-waste: Generated from offices and owned operational sites, collected and disposed through authorised e-waste vendors.
- Hazardous waste: Includes:
 1. Identification and classification of hazardous waste streams such as used oil, oil-contaminated waste, and industrial effluent (produced water during oil/gas extraction) as per the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016.
 2. Safe storage in designated areas with secondary containment, proper labeling, and spill control measures.
 3. Sent to authorized recyclers, re-processors, or Treatment, Storage and Disposal Facilities, Common Effluent Treatment Plant (CETP) approved by Pollution Control Boards.



4. Use of manifest system to ensure traceability from generation to final disposal. 5. Regular audits and compliance checks to ensure adherence to statutory and safety requirements. Non-hazardous waste: Includes food, paper, cardboard, metal, and glass, which are segregated and disposed of as scrap or through municipal waste handlers or auctioned through MSTC.																																																						
4. Whether Extended Producer Responsibility (EPR) is applicable to the entity’s activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same. Extended Producer Responsibility (EPR) is not applicable due to the nature of operations. A defined waste management SOP is in place for collection and disposal of project and operational waste in terms of plastic packaging, e-waste, batteries and tyres. Hazardous waste management plans are submitted to the State Pollution Control Board, and all consent conditions, including reporting requirements, are complied with.																																																						
Leadership Indicators																																																						
1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format? <table><tr><td>NIC Code</td><td>Name of product/service</td><td>% of total turnover contributed</td><td>Boundary for which the life cycle perspective/ assessment was conducted</td><td>Whether conducted by an independent external agency</td><td colspan="2">Results communicated in public domain (Yes/No)</td></tr><tr><td colspan="7">Life cycle assessment for any of the products has not been currently performed by GEL.</td></tr></table>							NIC Code	Name of product/service	% of total turnover contributed	Boundary for which the life cycle perspective/ assessment was conducted	Whether conducted by an independent external agency	Results communicated in public domain (Yes/No)		Life cycle assessment for any of the products has not been currently performed by GEL.																																								
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Life cycle assessment for any of the products has not been currently performed by GEL.																																																						
2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same. <table><tr><td>Name of product/ Service</td><td colspan="3">Description of the risk/ concern</td><td colspan="3">Action Taken</td></tr><tr><td colspan="7">Life cycle assessment for products is not currently undertaken. No significant social or environmental risks have been identified arising from the production or disposal of products/services.</td></tr></table>							Name of product/ Service	Description of the risk/ concern			Action Taken			Life cycle assessment for products is not currently undertaken. No significant social or environmental risks have been identified arising from the production or disposal of products/services.																																								
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3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry). <table><tr><td rowspan="2">Indicate Input Material</td><td colspan="3">Recycled or re-used input material to total material</td><td colspan="3">Recycled or re-used input material to total material</td></tr><tr><td colspan="3">FY 2025-26</td><td colspan="3">FY 2024-25</td></tr><tr><td colspan="7">The business involves exploration and production of crude oil and natural gas, gas trading, and distribution of natural gas to domestic, commercial, industrial, and CNG consumers and Wind power generation. Input materials such as pipelines, fittings, equipment, and other project-related materials are generally not sourced from recycled or reused materials due to safety requirements and applicable standards. Accordingly, recycled or reused input material is not applicable.</td></tr></table>							Indicate Input Material	Recycled or re-used input material to total material			Recycled or re-used input material to total material			FY 2025-26			FY 2024-25			The business involves exploration and production of crude oil and natural gas, gas trading, and distribution of natural gas to domestic, commercial, industrial, and CNG consumers and Wind power generation. Input materials such as pipelines, fittings, equipment, and other project-related materials are generally not sourced from recycled or reused materials due to safety requirements and applicable standards. Accordingly, recycled or reused input material is not applicable.																																		
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4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed as per the following format, <table><tr><td rowspan="2"></td><td colspan="3">FY 2025-26</td><td colspan="3">FY 2024-25</td></tr><tr><td>Re- used</td><td>Recycled</td><td>Safely Disposed</td><td>Re- used</td><td>Recycled</td><td>Safely Disposed</td></tr><tr><td>Plastics (including packaging)</td><td>-</td><td>16.30</td><td>-</td><td>-</td><td>0.0</td><td>-</td></tr><tr><td>E-Waste</td><td>-</td><td>0.08</td><td>-</td><td>-</td><td>-</td><td>0.90</td></tr><tr><td>Hazardous Waste*</td><td>-</td><td>91.62</td><td>-</td><td>-</td><td>80.60</td><td>-</td></tr><tr><td>Battery waste</td><td>-</td><td>0.60</td><td>-</td><td>-</td><td>-</td><td>1.40</td></tr><tr><td>Other non-hazardous Waste</td><td>-</td><td>-</td><td>306.05</td><td>-</td><td>-</td><td>317.00</td></tr></table> *Hazardous waste "Used Oil" is sent to PCB (Pollution Control board) approved vendor for re-refining								FY 2025-26			FY 2024-25			Re- used	Recycled	Safely Disposed	Re- used	Recycled	Safely Disposed	Plastics (including packaging)	-	16.30	-	-	0.0	-	E-Waste	-	0.08	-	-	-	0.90	Hazardous Waste*	-	91.62	-	-	80.60	-	Battery waste	-	0.60	-	-	-	1.40	Other non-hazardous Waste	-	-	306.05	-	-	317.00
	FY 2025-26			FY 2024-25																																																		
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Battery waste	-	0.60	-	-	-	1.40																																																
Other non-hazardous Waste	-	-	306.05	-	-	317.00																																																
5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category. <table><tr><td>Indicate Product Category</td><td>Reclaimed products and their packaging materials as % of total products sold in respective category</td></tr><tr><td colspan="2">Not applicable, as product recycling is not relevant to the industry.</td></tr></table>							Indicate Product Category	Reclaimed products and their packaging materials as % of total products sold in respective category	Not applicable, as product recycling is not relevant to the industry.																																													
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PRINCIPLE 3: Businesses should respect and promote the well-being of all employees, including those in their value chains



This principle is focused on equity, dignity, and quality of life of the organization employees as well as employees of value chain partners. Entities must comply with the regulatory and statutory requirements and further provide equal opportunity to all the employees.

GEL places great emphasis on employee growth and well-being because these factors boost output, morale, and reduce attrition rates. Workers are an organization's most valuable asset since they not only act as a conduit between the Company and its consumers, but they also significantly contribute to the overall success of the company. GEL has a sharp focus on inclusion and diversity, health and wellbeing and continuous learning and development of its employees and workers. The Company's redressal mechanisms enable workers to report issues from across the organization, allowing them to be addressed rapidly and effectively.

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	%	Number	%	Number	%	Number	%	Number	%
Permanent Employees											
Male	818	818	100%	818	100%	-	-	818	100%	-	-
Female	58	58	100%	58	100%	58	100%	-	-	-	-
Total	876	876	100%	876	100%	58	7%	818	93%	-	-
Other than Permanent Employees											
Male	76	76	100%	76	100%	-	-	-	-	-	-
Female	9	9	100%	9	100%	9	100%	-	-	-	-
Total	85	85	100%	85	100%	9	11%	-	-	-	-

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	%	Number	%	Number	%	Number	%	Number	%
Permanent workers											
Male	84	84	100%	84	100%	-	-	84	100%	-	-
Female	4	4	100%	4	100%	4	100%	-	-	-	-
Total	88	88	100%	88	100%	4	5%	84	95%	-	-
Other than Permanent workers											
Male	Not reported as Other than permanent workers are hired by GEL Contractors on need basis for business operations										
Female											
Total	13044	13044	100%	13044	100%	-	-	-	-	-	-

At GEL, workers are hired by "GEL Contractors", on a need basis for completion of identified business operations from time to time.

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.036%	0.044%

Note: Above disclosed spending measures towards well-being of employees and workers does not include cost incurred on well-being of 'Other than permanent workers' since they are hired by GEL Contractors on need basis for business operations



2. Details of retirement benefits, for Current Financial Year and Previous Financial Year.						
Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers**	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers**	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity*	100%	100%	Yes	93.24%	100%	Yes
ESI*	1.35%	0%	Yes	1.63%	0%	Yes
Others Please Specify (National Pension Scheme)	15.4%	Nil	NA	11.81%	Nil	NA
* For Gratuity and ESI, all eligible employees are covered under the respective schemes.						
**Details pertaining to workers includes disclosure for Permanent Workers only						
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.						
Company-owned offices are accessible to differently abled employees and workers, where required. Wheelchair facilities are also available.						
4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy						
Yes, an Equal Opportunity Policy is in place under the Human Rights framework, applicable to all stakeholders. The policy commits to providing necessary infrastructure and people-centric measures to enable and support persons with disabilities to participate in the organization's value creation process.						
The Policy is available at: https://gujarat-energy.com/corporate-governance/brsrpolicies/						
5. Return to work and Retention rates of permanent employees and workers that took parental leave.						
Gender	Permanent Employees		Permanent Workers			
	Return to work rate	Retention rate	Return to work rate	Retention rate		
Male	100%	89%	NA	NA		
Female	100%	100%	NA	NA		
Total	100%	89%	NA	NA		
6. Is there a mechanism available to receive and redress grievances for the following categories of employees and workers? If yes, give details of the mechanism in brief.						
	Yes/No (If Yes, then give details of the mechanism in brief)					
Permanent Workers	Yes, a stage-wise grievance redressal mechanism is in place under the Workplace Behavior Policy and Human Rights Policy, accessible to all employees. A Grievance Committee ensures timely resolution of grievances, with the Managing Director providing the final decision based on the Committee's findings.					
Other than Permanent Workers						
Permanent Employees						
Other than Permanent Employees						



7. Membership of employees and worker in association(s) or Unions recognized by the listed entity:										
Presently, there are two unions in GEL i.e. GGCL Employees Union, Surat and GGCL staff Union, Ankleshwar, representing the permanent workers of the Company.										
Category	FY 2025-26					FY 2024-25				
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)		% (B / A)		Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)		% (D / C)	
Total Permanent Employees	876	-		NA		800	-		NA	
Male	818	-		NA		750	-		NA	
Female	58	-		NA		50	-		NA	
Total Permanent Workers	88	88		100%		95	95		100%	
Male	84	84		100%		91	91		100%	
Female	4	4		100%		4	4		100%	
8. Details of training given to employees and workers: -										
Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	894	842	94.18%	714	79.86%	803	713	89%	803	100%
Female	67	50	74.00%	48	71.64%	55	51	93%	55	100%
Total	961	892	92.81%	762	79.29%	858	764	89%	858	100%
Workers										
Male	84	84	100%	0	0.00%	91	0	0%	58	64%
Female	4	0	0%	0	0.00%	4	0	0%	1	25%
Total	88	84	95%	0	0.00%	95	0	0%	59	62%
The above details pertaining to workers include disclosure for permanent workers only. Other than permanent workers, including contractor staff, undergo mandatory safety and technical training prior to deployment.										
9. Details of performance and career development reviews of employees and worker:										
Category	FY 2025-26			FY 2024-25						
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)				
Employees										
Male	894	894	100.00%	803	748	93.15%				
Female	67	67	100.00%	55	51	92.73%				
Total	961	961	100.00%	858	799	93.12%				
Note: Performance and career development reviews of permanent and other then permanent employees are conducted. The numbers disclosed represent reviews carried out for the respective previous financial years.										
Workers										
Male	Permanent workers i.e. union workers’ performance is governed and settled through settlement agreements over a four-year period.									
Female										
Total	Other than permanent workers are engaged through contractors on a need basis for execution of identified business projects and operations. Performance and career development reviews of such workers are not within the organization’s scope, as only contractor performance is evaluated, not individual personnel engaged by contractors.									

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

Yes, GEL has established its Occupational Health, Safety Management system with reference to ISO standard 45001:2018 and has successfully completed its recertification & periodic audits. The certification demonstrates the Company's ongoing dedication to health and safety management. GEL ensures that all management choices are consistent with the Company's goals for health and safety, and that the management systems follow the best industry standards and are adequately resourced.

GEL recognizes the protection of the health and safety of all those involved in its operation and public at large. It is an integral part of the company's business operations and the prime responsibility of the management at each level. GEL's assets have been designed, constructed, commissioned, and are operated and maintained, such that the risks to personnel are reduced to As Low As Reasonably Practicable (ALARP). GEL operations are driven by the goal of zero harm, with the aim of ensuring that every employee working for and on behalf of the company returns home safely at the end of a working day. GEL ensures Annual Health check-ups of all the employees. Health and Safety Management system coverage includes

- HSE Policy
- Standard Operating Procedures and Guidelines on HSE and other Functions
- HSE performance management
- Hazard Identification & Risk Management
- Permit to Work System
- Workplace Inspection and Lifesaver compliance
- Safety & Technical Competency Training
- Outsourced services management
- Internal & External Safety Audits
- Incident and emergency management, investigations & corrective actions
- Document Management
- Management reviews, etc.

GEL HSE Management system is implemented covering all GEL operating locations and corporate functions.

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 identification of Health and Safety hazards associated with GEL's activities and facilities is a continuous process that determines the past, current, and potential HSE impact of routine and non-routine activities, facilities at GEL workplace, and activities of all personnel (i.e., contractors, suppliers, visitors etc.) having access to GEL workplace.

GEL has established procedure:

- To identify the hazards and Environment Impacts associated with GEL's activities and facilities. The procedure starts at an early stage in development of any new facilities, activities, processes, or tasks, to allow good Health, Safety practices to be 'built in'.
- To assess the risk levels and impacts to determine those hazards, which have or can have a significant HSE risk level. Risk/Impact assessment considers both the severity of the consequences of a specified adverse event and the probability (the likelihood) of it occurring.
- To implement time effective control measures to reduce the risks / impacts to tolerable risk level i.e. ALARP level. Tolerable risk / impact or ALARP risk is the risk that has been reduced to a level that can be endured by GEL having regards to legal obligation and GEL's own policy

GEL has established various tools including but not limited to the following, for identification of Hazards & assessment of risks:

- 1) Hazard reporting hard copy formats
- 2) Hazard reporting online system
- 3) Activities like Hazard Hunt
- 4) Occupational Health & Safety risk registers for each kind of safety critical activity
- 5) Geographical area/sitewise wise Asset Risk Register
- 6) Site Specific Risk Assessment before start of each job
- 7) Tool-box Talk before start of each job
- 8) Permit to Work System for each safety critical job
- 9) Safety Engineering Studies like Hazard Operability (HAZOP), Quantitative Risk Assessment (QRA) for all new installations & modifications in existing installations



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

Yes, GEL has well defined processes for workers to report the work-related hazards and to prevent such risks. All GEL employees/workers are trained on Health & Safety-related aspects which includes explaining them about Hazards and examples of work-related hazards and methods of reporting hazard including further actions.

GEL has defined targets for reporting hazards for its contractors, to get them actively involved in looking out for hazards or hazardous situations. Risk mitigation actions are taken against these reported hazards on priority depending upon the criticality of the hazard or its corrective actions which are tracked by the system.

GEL motivates its staff and workers on reporting hazards by recognizing and rewarding best reported hazards for each Zonal area every month.

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

Yes, GEL has established following policies for employees to support them for non-occupational medical and healthcare services:

- 1) Health Care Policy covering Annual Health Check-up & OPD
- 2) Insurance Scheme - Mediclaim Insurance, Group Personal Accident Insurance & Life Insurance

GEL has tie-ups with hospitals in each area of operation to provide employees with medical and healthcare services as needed.

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

Safety Incident/Number	Category*	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.000	0.000
	Workers	0.068*	0.130*
Total recordable work-related injuries	Employees	0	0
	Workers	10	13
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

*Includes the contract workforce

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

GEL has established its Occupational Health and Safety management system with reference to ISO standard 45001:2018. Key aspects of its Health & Safety Management focusing towards ensuring safe and healthy workplace are:

Risk Management System: OH&S Risk register has been established identifying and mitigating risks related to all critical safety activities carried out at GEL.

Risk and Impact Register maintained by GEL

- Provides information regarding the hazards and environment impacts associated with activities / facilities
- Provides the basis for significance and prioritization for control of risk and impacts
- Forms the basis for an action plan
- Defines the controls to manage the health and safety risks and environment aspects

The established risk and impact registers are periodically reviewed and updated for inclusion of new hazards, risks and environment aspect or change in risks or environmental impacts & effectiveness of the control measures.

Safety Engineering studies such as HAZOP study, Quantitative Risk Assessment Tools involving Third party subject matter experts and the latest software for identifying and quantifying the probable risks related to any GEL installation/facility and implementing mitigation measures recommended as a result of these studies to ensure safe workplace for GEL employees and the public.

Work Permit System: GEL has established and maintains a Work permit system to ensure all works potentially hazardous to people, environment, or assets are controlled and conducted safely.

GEL Lifesavers: GEL has identified 10 Lifesaver areas which are safety critical areas / inherently hazardous processes which have a potential to lead to loss of life situations if safe working practices are not followed. Lifesaver rules are defined to be followed while performing activities in the GEL Lifesaver areas. GEL Lifesavers areas are listed below:

- Safe Systems of Work
- Gas Escape Handling



- Excavation, Manual boring, & Horizontal Directional Drilling (HDD) - Working at Height - Confined Space Entry - Lifting Operation - Electrical - Driving - Compressed Natural Gas (CNG) Handling - Liquefied Natural Gas (LNG) Handling Providing Personal Protective Equipment: GEL provides PPE kit with all relevant safety gear to all its site going employees and staff and mandates its contractors to ensure availability of adequate and appropriate PPEs for their staff to protect the site personnel from injury Internal Audit: The organization has established a procedure for QHSE management systems audit to be carried out by trained internal auditors independent of the functions/area being audited to determine whether the QHSE management system has been properly implemented and maintained. Incident Investigation & Corrective Actions: GEL has established, implemented and is maintaining a process to record, investigate and analyze non-conformities and incidents and undertake corrective and preventive actions to avoid re-occurrence of such incidents in future. Asset Integrity: GEL assets have been designed, constructed, commissioned, operated and maintained, such that the risks to personnel are reduced to As Low As Reasonably Practicable (ALARP). GEL operations are driven by the goal of zero harm, with the aim of ensuring that every employee working for and on behalf of the company returns home safely at the end of each working day. To adhere to the QHSE standards, GEL always ensures training and safety awareness campaigns for employees, associates, contractors and customers.																						
13. Number of Complaints on the following made by employees and workers:																						
<table><tr><td></td><td colspan="3">FY 2025-26</td><td colspan="3">FY 2024-25</td></tr><tr><td></td><td>Filed during the year</td><td>Pending resolution at the end of year</td><td>Remarks</td><td>Filed during the year</td><td>Pending resolution at the end of year</td><td>Remarks</td></tr><tr><td>Working Conditions</td><td colspan="6" rowspan="2">Nil</td></tr><tr><td>Health & Safety</td></tr></table>		FY 2025-26			FY 2024-25				Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks	Working Conditions	Nil						Health & Safety
	FY 2025-26			FY 2024-25																		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks																
Working Conditions	Nil																					
Health & Safety																						
14. Assessments for the year:																						
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15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

- All major incidents are investigated through an internal independent enquiry committee comprising a senior team leader, technical manager of the relevant domain, and an HSE professional. Investigation reports are submitted to regulators along with compliance actions, and corrective measures are implemented to prevent recurrence.
- Significant risks from health and safety assessments are captured in relevant risk registers, including the Occupational Health & Safety and business risk registers.
- Mitigation actions from incidents include ERDMP training, revision of SOPs and formats, utility coordination meetings, strengthened safety and technical training, refresher competency programs, opening of dedicated O&M office for even small distribution network to achieve shortest response time, Safety awareness sessions and sharing of emergency contact numbers with residents and villagers in the vicinity of gas installations or pipeline network, identification of missing pipeline markers and marker with inadequate details like emergency contact number, depth of P/L, distance of P/L and further marker installation / replacement, awareness of emergency numbers amongst authorities such as fire department and other utilities and response departments, refresher trainings and awareness programs to third-party operators to improve risk perception amongst third party diggers etc.

Corrective action compliance is reviewed quarterly by the Risk Management Committee and Board of Directors to ensure effective implementation and prevent recurrence.

Leadership Indicators

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

- Employees: Yes – Employees are covered under life insurance and compensatory benefits in the event of death.
- Workers: Yes – Permanent workers are covered under life insurance and compensatory benefits in the event of death. Other workers (contractual) are covered as per contract terms and applicable statutory requirements, including Employees' State Insurance (ESI), Employees' Compensation Act, and Employees' Deposit Linked Insurance (EDLI) scheme. Additionally, GEL is in process of establishing a policy for compensatory package for contractor staff (Other than permanent worker) to be given in case of a fatality.

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

The Company has mechanisms and systems to mandate & monitor encourage compliance with statutory dues by value chain partners. Its tender terms and conditions require compliance with applicable statutory dues, including Provident Fund, Income Tax, Sales Tax, Goods and Services Tax, and other statutory obligations, ensuring such dues are generally deposited with the appropriate authorities on a regular basis.

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

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

- There were no cases of high-consequence work-related injury or fatality requiring rehabilitation or suitable employment.

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

No, the Company does not currently have transition assistance programs to support continued employability or manage career transitions arising from retirement or termination of employment.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	100% Contractors
Working Conditions	100% Contractors



- The Company has an SOP for Contractor Performance Assessment to monitor contractors/service providers against compliance with applicable policies, processes, standards, procedures, guidelines, and contractual obligations related to project/task delivery and HSE requirements. Performance is assessed monthly through the Contractor Performance Assessment Report (CPAR). - Assessment is based on defined weightages comprising Business Performance (70%), Contract Management and other key indicators (10%), Quality Control (5%), and HSE & Lifesaver Compliance (15%). - Contractor job is also assessed for health & safety practices and work conditions through Safety workplace inspection checklists and as part of internal & external audits as well 6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners. Not applicable, as no significant risks or concerns were identified from assessments of health and safety practices and working conditions of the Company's value chain partners.
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PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders



In line with this principle, the Company considers the expectations of all internal and external stakeholders, including affected vulnerable groups and communities. The Company continues to collect and disclose both quantitative and qualitative indicators to ensure transparency and effective communication on sustainability matters critical to its operations. It also continuously engages with stakeholders to identify and address their concerns and mitigate associated risks.

Essential Indicators

1. Describe the processes for identifying key stakeholder groups of the entity.	The Company considers any individual or group who can influence or be impacted by its business and operations as key stakeholders. It has established mechanisms to identify and map both internal and external stakeholders as part of its sustainability reporting process.													
2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.	<table border="1"> <thead> <tr> <th>Stakeholder Group</th><th>Whether identified as Vulnerable & Marginalized Group (Yes/No)</th><th>Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other)</th><th>Frequency of engagement (Annually / Half yearly / Quarterly/others - please specify)</th><th>Purpose and scope of engagement including key topics and concerns raised during such engagement</th></tr> </thead> <tbody> <tr> <td>Community & Landowners</td><td>Yes</td><td> - Society/ Community meetings - Social & Safety Awareness programs - Canopy Marketing - Door to Door Marketing - Display tricycle - Social Media Campaigns - CSR initiatives - Public consultations - Grievance mechanisms - Company Website - Newspaper - Digital Media </td><td>Periodic (quarterly/bi-annual) and need-basis</td><td> - Marketing & Safety Awareness - CSR projects for community development - Routine empowerment programmes and awareness campaigns </td></tr> </tbody> </table>				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	Community & Landowners	Yes	- Society/ Community meetings - Social & Safety Awareness programs - Canopy Marketing - Door to Door Marketing - Display tricycle - Social Media Campaigns - CSR initiatives - Public consultations - Grievance mechanisms - Company Website - Newspaper - Digital Media	Periodic (quarterly/bi-annual) and need-basis	- Marketing & Safety Awareness - CSR projects for community development - Routine empowerment programmes and awareness campaigns
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Shareholders/ Investors	No	• Annual reports • Individual communications to shareholders • Annual general meeting • Newspaper advertisement • Postal Ballot Notice • SMS • Emails • Website • Quarterly Earning Calls • Investor Presentation	Quarterly, Annual and need basis	• Financial Results • Business Growth and Profitability • Matters pertaining to investor servicing • Statutory Communications as per applicable SEBI Laws • Performance Highlights
Suppliers, Vendors & Contractors	No	• N-procure website / GEM portal • GEL website • Prebid Meetings • Kick-off Meetings • Contracts • E-mails • Letters • Circulars • Newspapers • HSE & technical competency trainings • HSE Awareness Programs • Grievance redressal mechanism • Monthly Contractors Performance Assessment meetings/ Performance Reviews • Audits • Coordination meetings	Continuous during project execution; periodic (monthly/quarterly) reviews; need basis	• Scope of Work/Supply • Quality Health safety & environment requirements and initiatives • Tender Terms & Conditions • Performance review
Employees & workers	No	• E-mails • Circulars • Intranet • Grievance redressal mechanisms • HSE & technical competency trainings • Safety Awareness Programs/ meetings • Health, Safety & Security Advisories • Performance Management System • HSE Committee meetings • Toolbox Talks • Townhalls • Skill Development/Behaviourial Trainings/Workshops • Internal Communications • GEL Website	Continuous (daily interactions), monthly meetings, quarterly reviews/ need basis	• Learning and development • Employee wellbeing • Quarterly financial Performance & major developments • Health safety & environment measures • Performance KPIs and review
Government & Regulatory Bodies	No	• Regulatory Portals/ Filings • Emails • Open house participation • Letter Communications • Meetings • Conclaves • GEL Website • Compliance reports – Incidents & Audits	As per statutory requirements; typically, periodic (monthly/quarterly) and event-based	• Industry related Suggestions/Concerns • Business plans • Incident report & Investigation Report • Audit compliance status • Advocacy on Public Policy & Regulatory Framework • Target based Progress & Compliances Review



Customers/ Off-Takers	No	• GEL Website • GEL Mobile application • SMS • Whatsapp • One to one Phone calls on customer care number / emergency no./company representatives contact number • One on one meeting/Awareness • Pamphlets • Safety Awareness Campaign • Customer Satisfaction survey (Door to Door survey) • Social Media Campaigns • Service Feedbacks • Contracts/agreements • Newspapers • Digital Media	Regular (monthly/quarterly) and on demand/ need basis	• Product Quality, Health and Safety awareness • Operational concerns • Billing matters • Customer satisfaction surveys • Contract/agreement terms & conditions • Grievance redressal
Joint Venture Partners	No	• Steering Committee Meetings • Technical Reviews • Strategic Discussions	Regular (monthly/quarterly) and project-specific	• Project, Target and Minimum work program review • Budget planning & review – actual vs plan
Financial Institutions & Lenders	No	• Financial Reporting • Review Meetings • Compliance Submissions	Periodic (quarterly/annual) and as required	• Financial results • Quarter/Annual Achievement
Media & Public Institutions	No	• Press Releases • Briefings • Public Disclosures	As required / event-based	• Financial results • Quarter/Annual Achievement • Response /clarification on market events

Leadership Indicators

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

- The Company recognizes the importance of active stakeholder engagement in meeting expectations and enhancing stakeholder confidence. Management interacts with key stakeholders at regular intervals, during which sustainability-related matters, including economic, environmental, and social aspects, are discussed. The Company plans to further strengthen its focus on sustainability engagement in future interactions.
- The Company conducts an Annual General Meeting open to all shareholders to address all including economic, environmental, and social matters related to its business. It also holds quarterly investor/analyst calls after Board meetings to address queries from investors and analysts.

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

As part of the materiality assessment process, the Company evaluates environmental, social, and governance (ESG) issues that are critical to its business success. This materiality assessment has been conducted keeping cognizance of various environmental and social topics raised to the company by stakeholders.

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

- The concerns of vulnerable and marginalised stakeholder groups are addressed across parameters such as education, empowerment, health, infrastructure, and conservation. The Company undertakes Business and CSR initiatives for identified disadvantaged and vulnerable communities as part of its sustainability approach.
- For women in rural areas, the Company promotes access to clean energy through piped natural gas supply in rural geographies, covering more than 1,000 villages, reducing dependence on traditional fuels like wood, and cow dung etc and associated health impacts. It also supports livelihood enhancement through farm mechanization for small and marginal women farmers, establishment of cattle feed units, millet and bakery processing units, and micro-enterprise development initiatives.



- For rural youth, the Company provides employment opportunities at CNG/LCNG stations and supports skill development programmes in collaboration with training partners, leading to placements across oil & gas and other sectors. It also supports social infrastructure development, such as development of Anganwadis across Gujarat. - For the specially abled, multiple activities have been taken up by the company in form of Skill development trainings, Entrepreneurship development programs, Residence Skill Development program - For other vulnerable groups, the Company supports livelihood initiatives such as community canteens promoting traditional food products and culinary skills of women, aimed at sustainable income generation.
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PRINCIPLE 5: Businesses should respect and promote human rights



This principle is based on the recognition that every individual has inherent human rights that cannot be compromised for business purposes. In line with the UN Guiding Principles on Business and Human Rights, businesses are accountable for preventing human rights violations arising from their operations and are required to take reasonable measures to address such risks. The Company's social responsibility initiatives focus on ensuring decent working conditions across its offices, sites, and other locations, while safeguarding the human rights of all stakeholders. The Company is committed to continuous improvement and is progressively integrating human rights considerations into its business operations.

Essential Indicators

1. Employees and workers who have been provided training on Human rights issues and policy(ies) of the entity, in the following format: and										
Category	FY 2025-26			FY 2024-25						
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D / C)				
Employees										
Permanent	876	132	15%	800	697	87.1%				
Other than Permanent	85	30	35%	58	42	72.4%				
Total Employee	961	162	17%	858	739	86.1%				
Workers										
Permanent	88	84	95%	95	4	4.2%				
Other than Permanent	13044	0	0	12508	0	0%				
Total Workers	13132	84	0.64%	12603	4	0.00%				
2. Details of minimum wages paid to employees and workers, in the following format:										
Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	%(C / A)		No. (E)	%(E / D)	No. (F)	%(F / D)
Employees										
Permanent	876	0	0	876	100%	800	-	-	800	100%
Male	818	0	0	818	100%	750	-	-	750	100%
Female	58	0	0	58	100%	50	-	-	50	100%
Other than permanent	85	0	0	85	100%	58	-	-	58	100%
Male	76	0	0	76	100%	53	-	-	53	100%
Female	9	0	0	9	100%	5	-	-	5	100%



Workers										
Permanent	88	0	0	88	100%	95	-	-	95	100%
Male	84	0	0	84	100%	91	-	-	91	100%
Female	4	0	0	4	100%	4	-	-	4	100%
Other than permanent	13044	13044	100%	0	0	12508	12508	100%	0	-
Male	Not reported, as other than permanent workers are engaged through contractors on a need basis for business operations.									
Female										
All wages are at par more than applicable minimum wages.										
3. Details of remuneration/salary/wages, in the following format:										
a. Median remuneration / wages:										
	Male			Female						
	Number	Median remuneration/ salary/ wages of respective category		Number	Median remuneration/ salary/ wages of respective category					
Board of Directors (BoD)*	6	11,60,000		1	2,67,500					
Key Managerial Personnel**	3	70,88,887		1	8,67,078					
Employees other than BoD and KMP	892	18,44,338		67	21,19,941					
Workers***	84	10,26,047		4	10,85,295					
*Non-executive members of the Board are paid sitting fees and out of pocket expenses for attending the meetings of the board. Sitting fees of government directors are deposited in government treasury.										
** The remuneration of the CS, CFO, and MD has been disclosed. The remuneration of the MD stated above comprises the remuneration paid to Shri Milind Torawane, IAS, who served as MD on the Board of the Company up to 24 th December 2025 and Smt. Avantika Singh Aulakh, IAS, who took charge as MD with effect from 24 th December, 2025.										
*** Worker disclosures only include Permanent Workers and does not include 'Other Than Permanent Workers' hired by GEL contractors										
b. Gross wages paid to females as % of total wages paid by the entity, in the following format:										
				FY 2025-26		FY 2024-25				
Gross wages paid to females as % of total wages				7.02%		6.62%				
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, in line with the Human Rights Policy, the Grievance Redressal Committee is responsible for addressing human rights impacts, issues, and grievances arising from or attributable to the Company's business activities.										
5. Describe the internal mechanisms in place to redress grievances related to human rights issues.										
The Company has a Human Rights Policy that establishes an open and accessible mechanism for addressing and resolving human rights-related issues. The Company is committed to maintaining a positive environment where grievances are addressed promptly and fairly, with the objective of fostering a workplace free from such concerns. Complaints are appropriately communicated, and necessary actions are taken to resolve them. The Human Rights Policy and Code of Conduct support the resolution of any reported violations, with a zero-tolerance approach towards human rights violations.										
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	-	0	0	-				
Discrimination at workplace	0	0	-	0	0	-				
Child Labour	0	0	-	0	0	-				
Forced Labour/Involuntary Labour	0	0	-	0	0	-				
Wages	0	0	-	0	0	-				
Other human rights related issues	0	0	-	0	0	-				



7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:		
	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0.00%	0.00%
Complaints on POSH upheld	0	0
8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases. The Company strives to prevent harassment and discrimination in the workplace through established policies and systems for grievance redressal. The Company is committed to maintaining a positive work environment where grievances are addressed promptly and fairly, with the objective of fostering a workplace free from complaints and supporting employee performance and productivity. A stepwise grievance redressal mechanism is defined under the Human Rights Policy. The Company has implemented an Anti-Harassment Policy in line with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and Rules thereunder. It has defined procedures for filing complaints and subsequent handling and has constituted Internal Complaints Committee and Enquiry Committee to investigate reported concerns. The Whistleblower Policy enables reporting of actual or suspected fraud and violations of the Code of Conduct, ethical behaviour, and vigil mechanism policy through defined channels. It provides a structured process for disclosure, investigation, and resolution of complaints, along with adequate protection to employees reporting such concerns. The policy is available at: https://gujarat-energy.com/corporate-governance/brsrpolicies/		
9. Do human rights requirements form part of your business agreements and contracts? (Yes/No) – Yes, the Company, through its General Terms and Conditions of contracts, mandates its vendors & contractors to comply with applicable laws and regulations and adhere to ethical business practices. All parties accept to these terms & conditions while accepting the contract without any deviations.		
10. Assessments for the year:		
	% of plants and offices that were assessed (by entity or statutory authorities or third parties)	
Child labour	100%	
Forced/involuntary labor	100%	
Sexual harassment	100%	
Discrimination at workplace	100%	
Wages	100%	
Others – please specify	-	
The Company internally monitors compliance with applicable laws and policies across all its plants and offices. It has established mechanisms, including relevant policies and committees, to prevent instances of human rights violations.		
11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above. Not applicable, as no significant risks or concerns arose from human rights assessments. The Company conducts internal audits for labour law compliance and human rights requirements.		
Leadership Indicators		
1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints. Nil. No business processes were required to be modified / introduced as a result of addressing human rights grievances/complaints considering there were no human rights grievances/complaints raised.		
2. Details of the scope and coverage of any Human rights due-diligence conducted. The Company follows strict adherence to all labor laws and human rights policies. No specific due-diligence exercise is conducted by the Company.		
3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016? Yes, wheelchair-accessible lift facilities are available at the Company’s corporate offices, including Gujarat Energy Bhavan, Infocity office of GEL and other owned offices, to support accessibility.		



4. Details on assessment of value chain partners:	
	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	100%
Discrimination at workplace	100%
Child Labour	100%
Forced Labour/Involuntary Labour	100%
Wages	100%
Others – please specify	-
5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.	
We experienced zero instances of human rights violations by our value chain partners, including but not limited to sexual harassment, workplace discrimination, child labor, forced labor, involuntary labor, wages, and other human rights related issues, accordingly no such corrective action is required to be undertaken	

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



This principle encourages organizations to identify and address environmental impacts arising from business operations and supply chain activities through appropriate mitigation measures and adoption of less harmful practices. The Company is committed to environmental protection through its HSE and QHSE policies, ensuring compliance with applicable laws and regulations. These policies cover key areas such as biodiversity, and waste management, efficient resource utilization, energy and emissions management, and climate change.

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:			
		(In Giga Joules)	
	Parameter	FY 2025-26	FY 2024-25
From renewable sources			
	Total electricity consumption (A)	11.89	0
	Total fuel consumption (B)	0	0
	Energy consumption through other sources (C)	0	0
	Total energy consumed from renewable sources (A+B+C)	11.89	0
From non-renewable sources			
	Total electricity consumption (D)	644,390.61	583,816.19
	Total fuel consumption (E) #	8562.25	8400.83
	Energy consumption through other sources (F)	0	0
	Total energy consumption (D+E+F)	652,952.86	592,217.02
	Total energy consumed (A+B+C+D+E+F)	652,964.75	592,217.02
	Energy intensity per rupee of turnover (Total energy consumed/ Revenue from operations)	26.98 GJ/INR Crore	34.46 GJ / INR Crore
	Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total energy consumed / Revenue from operations adjusted for PPP)	548.86 GJ/USD Crore	691.98 GJ / USD Crore
	Energy intensity in terms of physical output	131.02 GJ/MMSCM Gas sales	168.83 GJ/MMSCM Gas sales
	Energy intensity (optional) – the relevant metric may be selected by the entity	NA	NA



*PPP conversion factor for India, GDP (National currency per international dollar) (Ref: International Monetary Fund website, www.imf.org) is as below • Conversion factor for FY 25-26: 20.34 • Conversion factor for FY 24-25: 20.08 (Revised from 20.66 to 20.08, based on the latest International Monetary Fund (IMF) World Economic Outlook (WEO) DataMapper for calculation & restating previous year figures) # The Company has adopted an enhanced methodology for calculating fuel consumption this year, aligning with industry best practices by excluding operational natural gas leakage from fuel consumption. To ensure consistency and comparability, the previous year's figures have also been restated using the same methodology. Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. Yes, Independent Reasonable assurance has been carried out by M/s JointValues ESG Services Pvt Ltd. on the data reported in Principle-6, Essential indicator-1																																									
2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any. Not applicable, as the Company does not have any sites or facilities identified as a DC under the PAT Scheme.																																									
3. Provide details of the following disclosures related to water, in the following format: (in Kilolitres) <table> <tr> <th>Parameter</th><th>FY 2025-26</th><th>FY 2024-25</th></tr> <tr> <td>Water withdrawal by source (in kilolitres)</td><td></td><td></td></tr> <tr> <td>(i) Surface water</td><td>-</td><td>-</td></tr> <tr> <td>(ii) Groundwater</td><td>68,338.89</td><td>66,470.60</td></tr> <tr> <td>(iii) Third party water</td><td>18,142.46</td><td>15,878.90</td></tr> <tr> <td>(iv) Seawater / desalinated water</td><td>-</td><td>-</td></tr> <tr> <td>(v) Others</td><td>1</td><td>-</td></tr> <tr> <td>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</td><td>86,482.35</td><td>82,349.50</td></tr> <tr> <td>Total volume of water consumption (in kilolitres)#</td><td>17,296.47</td><td>16,469.90</td></tr> <tr> <td>Water intensity per rupee of turnover (Water consumed / Revenue from operations)</td><td>0.72 KL/INR Crore</td><td>0.96 KL / INR Crore</td></tr> <tr> <td>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total water consumption / Revenue from operations adjusted for PPP)</td><td>14.54 KL/USD Crore</td><td>19.24 KL / USD Crore</td></tr> <tr> <td>Water intensity in terms of physical output</td><td>3.47 KL/MMSCM Gas Sales</td><td>4.69 KL/MMSCM Gas Sales</td></tr> <tr> <td>Water intensity (optional) – the relevant metric may be selected by the entity</td><td>NA</td><td>NA</td></tr> </table> *PPP conversion factor for India, GDP (National currency per international dollar) (Ref: International Monetary Fund website, www.imf.org) is as below • Conversion factor for FY 25-26: 20.34 • Conversion factor for FY 24-25: 20.08 (Revised from 20.66 to 20.08, based on the latest International Monetary Fund (IMF) World Economic Outlook (WEO) DataMapper for calculation & restating previous year figures) #The Company has adopted the methodology for calculating water consumption, aligned with industry reporting practices. Under this methodology, 20% of the total water withdrawn is allocated as consumed in operations, while the remaining 80% is discharged as wastewater. Accordingly, water consumption is calculated based on the 80:20 ratio to provide a consistent and transparent basis for reporting. To ensure consistency and comparability, the previous year's figures have also been restated using the same methodology. Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. Yes, Independent Reasonable assurance has been carried out by M/s JointValues ESG Services Pvt. Ltd. based on the data reported in Principle-6, Essential indicator-3.			Parameter	FY 2025-26	FY 2024-25	Water withdrawal by source (in kilolitres)			(i) Surface water	-	-	(ii) Groundwater	68,338.89	66,470.60	(iii) Third party water	18,142.46	15,878.90	(iv) Seawater / desalinated water	-	-	(v) Others	1	-	Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	86,482.35	82,349.50	Total volume of water consumption (in kilolitres)#	17,296.47	16,469.90	Water intensity per rupee of turnover (Water consumed / Revenue from operations)	0.72 KL/INR Crore	0.96 KL / INR Crore	Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total water consumption / Revenue from operations adjusted for PPP)	14.54 KL/USD Crore	19.24 KL / USD Crore	Water intensity in terms of physical output	3.47 KL/MMSCM Gas Sales	4.69 KL/MMSCM Gas Sales	Water intensity (optional) – the relevant metric may be selected by the entity	NA	NA
Parameter	FY 2025-26	FY 2024-25																																							
Water withdrawal by source (in kilolitres)																																									
(i) Surface water	-	-																																							
(ii) Groundwater	68,338.89	66,470.60																																							
(iii) Third party water	18,142.46	15,878.90																																							
(iv) Seawater / desalinated water	-	-																																							
(v) Others	1	-																																							
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	86,482.35	82,349.50																																							
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Water intensity in terms of physical output	3.47 KL/MMSCM Gas Sales	4.69 KL/MMSCM Gas Sales																																							
Water intensity (optional) – the relevant metric may be selected by the entity	NA	NA																																							



4. Provide the following details related to water discharged:			
Parameter		FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)			
(i) To surface water		-	-
- No treatment		-	-
- With treatment – please specify level of treatment		-	-
(ii) To Groundwater		-	-
- No treatment		-	-
- With treatment – please specify level of treatment		-	-
(iii) To Seawater		-	-
- No treatment		-	-
- With treatment – please specify level of treatment		-	-
(iv) Sent to third-parties		-	-
- No treatment		-	-
- With treatment – please specify level of treatment		-	-
(v) Others		-	-
- No treatment		69185.88	65879.60
- With treatment – Primary treatment		4663.60	-
Total water discharged (in kilolitres) #		73,849.48	65879.60
For CGD process, water is not used in the processes, nor is it discharged as industrial effluent because of the process. GEL Offices, warehouse and CGD plants only discharge domestic wastewater, which is disposed through the municipal or district sewer system, soak pit, or re-used in gardening. No treatment is necessary for such a kind of water discharge. For oil and gas exploration and production operations, water is co-produced with crude oil ("also called produced water"), which is an inherent and unavoidable part of the extraction process. This produced wastewater after primary treatment is sent to CETP. While domestic wastewater is disposed through soak pit/septic tank #Building on the mechanism committed in the previous year BRSR for estimating wastewater discharge, the Company has adopted the methodology for calculating waste water discharge, aligned with industry reporting practices. Under this methodology, 20% of the total water withdrawn is allocated as consumed in operations, while the remaining 80% is discharged as wastewater. Accordingly, wastewater discharge is calculated based on the 80:20 ratio to provide a consistent and transparent basis for reporting. To ensure consistency and comparability, the previous year's figures have also been restated using the same methodology. Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. Yes, Independent Reasonable assurance has been carried out by M/s JointValues ESG Services Pvt. Ltd. based on the data reported in Principle-6, Essential indicator-4.			
5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.			
Considering that water is not used in the processes for CGD business, nor any industrial effluent generated as a result of the process, GEL does not have a Zero Liquid Discharge system for the CGD operations. GEL Offices, City Gas Station & Compressed Natural Gas Stations only produce residential wastewater, which is disposed through the municipal or district sewer system, a soak pit, or re-used in gardening. No treatment is necessary for such a kind of water discharge. For E & P operations which is a water-intensive business. Wastewater after primary treatment is disposed to Kalol CETP which will implement a Zero Liquid Discharge (ZLD) system. GEL has contributed towards ZLD membership for disposal of all its industrial effluent generated from E&P operations.			



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

Parameter	Units	FY 2025-26	FY 2024-25
Nox	ppm	Less than 50 ppm in each case (DG set)	Less than 50 ppm in each case (DG set)
Sox	ppm	Less than 100 ppm in each case (DG set)	Less than 100 ppm in each case (DG set)
Particulate matter (PM)	mg/Nm3	Less than 150 mg/Nm3 in each case (DG set)	Less than 150 mg/Nm3 in each case (DG set)
Persistent organic pollutants (POP)	ppm	Nil	Nil
Volatile organic compounds (VOC)	ppm	Nil	Nil
Hazardous air pollutants (HAP)	ppm	Nil	Nil
Others – please specify	ppm		
		The primary sources of air pollution are monitored through authorised agencies with laboratory certified by NABL as per the guidelines of the Central or respective State Pollution Control Boards.	

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

Flue Gas emission is monitored for each equipment such as DG set as per Pollution Control Board norms. Environmental monitoring have been done by service providers –M/s Eco earth Technologies labs and M/s Gujarat Energy Research Management Institute authorized by Central / State Pollution Control Board /Ministry of Environment, Forest and Climate Change.

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

Parameter	Units	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	44161.16 MT	33067.53 MT
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	127,088.15 MT	117,937.10 MT
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO ₂ equivalent per crore rupees of turnover	7.08 MT/INR Crore	8.79 MT / INR Crore
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		143.95 MT/USD Crore	176.44 MT / USD Crore
Total Scope 1 and Scope 2 emission intensity in terms of physical output		34.36 MT/MMSCM Gas Sales	43.05 MT / MMSCM gas sales
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		NA	NA

For Scope 1: Source of emission factors are referred from GHG protocol.

For Scope 2: Emission factor for grid electricity is referred from Central Electricity Authority (CO₂ Baseline database for Indian power sector - Version 21.0, Nov 2025) - Weighted Average Emission Factor for Grid electricity (RES): 0.710

*PPP conversion factor for India, GDP (National currency per international dollar) (Ref: International Monetary Fund website, www.imf.org) is as below

· Conversion factor for FY 25-26: 20.34

· Conversion factor for FY 24-25: 20.08 (Revised from 20.66 to 20.08, based on the latest International Monetary Fund (IMF) World Economic Outlook (WEO) DataMapper for calculation & restating previous year figures)

#The Company has adopted a methodology for calculating Scope 1 emissions associated with operational natural gas leakage, in alignment with industry best practices. To ensure consistency and comparability, the previous year's figures have also been restated using the same methodology.

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

Yes, Independent Reasonable assurance has been carried out by M/s JointValues ESG Services Pvt Ltd. on the data reported in Principle-6, Essential indicator-7

**8. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.****Reduction of Natural Gas emission in Operational & Maintenance Activities:**

GEL strives to lower the emissions of natural gas from its operations, either as part of a planned release or because of an unplanned leakage. Most of these emissions are the result of unintentional releases brought on by third-party network damage. A smaller portion of these emissions are also the result of planned releases, which often occur during preventive maintenance or network / equipment commissioning activities.

1. GEL carries out various educational programs, utility coordination meetings, and campaigns such as dial before dig for third parties working in the same area as GEL with an aim to reduce these emissions.
2. Leak detection program including Lock pressure Test / leak detection survey to identify small leaks in network on a quarterly basis
3. Installation of Open Path leak detection and alarm system at all GEL CGS and Zero point Filtering, metering & Odorization stations (Tap-off stations) to identify and minimize leakages
4. Installation of Gas detectors at District Regulating station to identify and minimize leakages
5. Prompt emergency response to reported damage cases for fast isolation of the damaged section.
6. Isolation valves at regulator-defined distances to reduce emissions after isolation.
7. Effective patrolling of GEL pipeline network to prevent damages during third party excavation
8. Preventive maintenance plan and adherence to the same to reduce breakdown instances
9. An efficient commissioning procedure to reduce natural gas emissions, among other things.

GEL tracks natural gas emissions per 10,000 scm of gas purchased cumulatively on a monthly basis in comparison to the previous fiscal year.

Green Hydrogen Blending in PNG Network:

GEL along with M/s NTPC had commissioned India's first Green H₂ blending (5%) and further increased to 8% in PNG distribution network at Kawas, Hazira and is successfully running. Hydrogen blended in natural gas is supporting de-carbonization since green hydrogen is not a GHG and hence volume of Methane replaced by hydrogen directly reduces GHG emission. This pilot project supplies blended gas to domestic & commercial connections of NTPC township. The project is also supporting to verify the feasibility assumptions and impact related to hydrogen blending such as safety, asset health/integrity, blending homogeneity, combustion and odorization etc. in PNG network. In FY 2026, the project was operated till October 2025 and afterwards stopped on instructions of regulator.

Solar Group Captive Project:

GEL has planned to install around 15 MW of Solar Group Captive project to use the generated electricity for the Company Owned CNG stations in phase #1. This project is expected to bring substantial reduction in Scope-2 GHG since Solar energy is environmental friendly power generation and don't produce greenhouse gases or emit carbon dioxide during electricity generation. Tendering is under progress.

Wind Power Generation:

GEL owns Wind Power Generation Assets across the Kutch, Porbandar & Rajkot districts of Gujarat, with total renewable electricity generation capacity of 123.9 MW. Total Electricity generated through the Wind Power Assets during FY 2025-26 is 162.5 Million Units of clean electricity. All renewable electricity generated through these assets is sold to GUVNL.

Upgradation of Daughter to Online Stations:

GEL in this FY has upgraded 9 Daughter & Daughter Booster CNG stations into Online stations which will now be supplied gas through pipeline and therefore ultimately reducing 9 Mobile Cascade Vehicles & related fuel consumption, earlier required for transportation of gas from Mother CNG stations to these stations.

Use of light weight composite cylinders:

Instead of steel cascade cylinder (3000/4500WLC capacity), GEL is using light weight composite cylinder (Type-III) (8800WLC/6600WLC – 381 nos.) for transportation of higher volume CNG from mother to daughter stations. Due to the introduction of high volume MEGC cascade per station, MCV vehicle requirement has reduced from 2.2 MCV to 1.8 MCV, hence reducing vehicular emissions.

Reduction in Flaring:

The Company continued efforts to reduce associated gas flaring through improved operational planning, infrastructure upgrades, and internal utilization of gas for bath heaters.

Switching to less polluting fuel:

GEL through various outsourced agencies are running around 855 CNG Mobile Cascade Vehicle (MCV) for transporting CNG from Mother CNG stations to Daughter / Daughter booster CNG stations. All MCVs are now being run on CNG as fuel instead of Diesel hence reducing GHG.



Promoting Natural Gas as Cleaner Environment Friendly fuel

PNG: GEL's business is the distribution of natural gas as a cleaner, more environmentally friendly fuel for domestic, industrial, and commercial use. GEL supplies natural gas to industries via its pipeline infrastructure as a cleaner alternative fuel to polluting fuels such as coal. GEL by virtue of its avg. FY PNG sales to Industrial consumers reduced CO₂ emissions by approx. 60 Lakhs KG /day due to PNG utilization by customers instead of coal.

CNG: GEL is influencing automobile users in its operational areas to use compressed natural gas as a clean automotive fuel through various campaigns. With the goal of promoting CNG, F-DODO scheme was also launched for developing CNG station infrastructure through public-private partnership model (PPP) to provide potent solution to green mobility challenge. GEL has made it a priority to expand CNG transportation and dispensing infrastructure and facilities. In FY 2025-26, 15 new CNG stations have been commissioned across GEL operational areas, and 20 stations have been upgraded to increase capacity. CNG is a popular alternative fuel because of its clean burning characteristics and low carbon emission in air. Natural gas helps to reduce the environmental impact of vehicular emissions caused using other polluting fuels such as petrol and diesel. GEL by virtue of its CNG sales reduced CO₂ emissions by approx. 19 Lakhs KG/day due to CNG utilization by customers instead of petrol/diesel.

GEL recognizes and understands the various global challenges and risks related to environmental degradation and climate change as a responsible organization. Building awareness about these challenges and risks among employees and the community is an effective way to address them.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	19.03	37.9
E Waste (B)	0.04	1.1
Bio medical waste (C)	0.0	0.0
Construction and Demolition Waste (D)	0.0	0.0
Battery Waste (E)	0.60	30.9
Radio-active waste (F)	0.0	0.0
Hazardous waste. - Used Oil	143.85	137.5
Hazardous waste. - Oily Cotton Waste	0.35	-
Non-hazardous waste generated (Glass, Metal, Paper, etc. (H) (Break-up by composition i.e. by materials relevant to the sector)	434.34	388.6
Total (A to H) (MT)	598.2	596.0
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.02 MT / INR crore	0.03 MT / INR crore
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total waste generated / Revenue from operations adjusted for PPP)	0.50 MT / USD crore	0.70 MT / USD crore
Waste intensity in terms of physical output	0.12 MT / MMSCM gas sales	0.17 MT / MMSCM gas sales
Waste intensity (optional) – the relevant metric may be selected by the entity	NA	NA

*PPP conversion factor, GDP (National currency per international dollar) (Ref: International Monetary Fund website, www.imf.org) is as below

• Conversion factor for FY 25-26: 20.34

• Conversion factor for FY 24-25: 20.08 (Revised from 20.66 to 20.08, based on the latest International Monetary Fund (IMF) World Economic Outlook (WEO) DataMapper for calculation & restating previous year figures)

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

Parameter	FY 2025-26	FY 2024-25
Category of waste		
(i) Recycled	108.60	80.59
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	108.60	80.59



For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)			
Parameter		FY 2025-26	FY 2024-25
Category of waste			
(i) Incineration		-	-
(ii) Landfilling		-	-
(iii) Other disposal operations		306.05	319.39
Total		306.05	319.39
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. Yes, Independent Reasonable assurance has been carried out by M/s JointValues ESG Services Pvt Ltd. on the data reported in Principle-6, Essential indicator-9			
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. GEL is involved in services of distribution of Natural Gas, gas trading, exploration and production of crude oil and natural gas and wind energy generation. The CGD operations generally do not have significant waste generation. However, GEL has established, implemented, and maintained a system of proper Waste Management: - to avoid, reduce or control (separately or in combination) the creation or discharge of any type of waste in order to reduce adverse environmental impacts - to reuse, refurbish, recycle and dispose the waste - to segregate and handle the waste from generation to disposal stage effectively to comply with legal & statutory requirements - to protect the environment Waste generated in the form of used oil, used batteries, electronic waste are sent to pollution control board approved vendors for re-refining / recycling / environment friendly disposal. For E & P operations, we have implemented following category wise waste management process: - Drill Cuttings & drilling mud generated during drilling using Water based mud (non-hazardous in nature) are collected in HDPE lined pit and disposed as per Hazardous Waste Rules, 2016 (Co-processing in Cement Kiln as fuel substitute, Common Hazardous Waste TSDF, HW Processing facility) or In case of Non Hazardous, it is disposed in to HDPE lined pit for solar drying and subsequent closure of the pit with good earth laid on top post drying. - Waste Oil / used oil is Collected, Stored, Transported and sold to registered re-refiners. - Domestic Waste is sent through contractor to approved municipal site / nagarpalika / gram panchayat site - Oily Cotton waste and used chemical drums are sent to CPCB authorized Recyclers/co-processing/CWHIF All the hazardous waste generated by GEL is within the permissible limits of SPCB consents.			
11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:			
Sr.No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
1	Dadra & Nagar Haveli GA	Set up of Natural Gas Distribution pipeline network having 6"/8" Diameter for steel & 125mm Diameter for PE (polyethylene)with allied facilitiesby GEL at UT of DNH - Environmental Clearance-reg; File No.: IA-J- 11011 /419/2024-I A-II(I) Issued by GOI-MEF&CC	Yes



12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:					
Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
Onshore development and production of oil and gas by drilling and development of 12 wells in Ankleshwar Block (CB-ONN-2003/2) in Bharuch District, Gujarat	EIA Notification 2006	March – May 2025	Yes	Yes	https://parivesh.nic.in/
Set up of Natural Gas Distribution pipeline network having 6"/8" Diameter for steel & 125mm Diameter for PE (polyethylene) with allied facilities by GEL	EIA Notification 2006	August 2025	Yes	Yes	https://parivesh.nic.in/
13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:					
Sr.No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any	
Yes, GEL is compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act. There are no such incidences of non-compliances with such Laws & Regulations reported during the current year.					



Leadership Indicators		
1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres): For each facility / plant located in areas of water stress, provide the following information: (i) Name of the area: - Corporate office of Gandhinagar - Offices, CNG & CGS stations of Dadra & Nagar Haveli (DNH), Gandhinagar, Kutch, Jalore, Sirohi, Ujjain, Dewas, Indore, Ratlam, Jhabua, Banswara, Dungarpur, Amritsar, Bathinda, Hoshiarpur, Gurdaspur, Sirsa, Fatehabad, Mansa, Ferozepur, Faridkot, Sri Muktsar Sahib. - Warehouses in Silvassa, Gandhinagar, Amritsar, Bathinda, Sirsa, Ratlam, Sirohi. (ii) Nature of operations: Corporate office, Site offices, CNG & CGD stations & Warehousing Operations (iii) Water withdrawal, consumption and discharge in the following format: (in kilolitres)		
Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in Kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	14207.52	13594.2
(iii) Third party water	997.14	1095.8
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in Kilolitres)	15204.66	14689.9
Total volume of water consumption (in Kilolitres) #	3040.93	2937.98
Water intensity per rupee of turnover (Water consumed / turnover)	0.125 KL/INR Crore	0.17 KL / INR Crore
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in Kilolitres)		
i) Into Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	-	-
- No treatment	12163.73	11751.90
- With treatment – please specify level of treatment	-	-
Total water discharged (in Kilolitres) #	12163.73	11751.90
For water stress areas GEL Offices, sites, stations & plants discharge domestic wastewater, which are disposed through the soak pit/sewage system/gardening etc. #Building on the mechanism committed in the previous year BRSR for estimating wastewater discharge, the Company has adopted the methodology for calculating water consumption & discharge this year, aligned with industry best practices. Under this methodology, 20% of the total water withdrawn is allocated as consumed in operations, while the remaining 80% is discharged as wastewater. Accordingly, water consumption & wastewater discharge is calculated based on the 80:20 ratio. To ensure consistency and comparability, the previous year's figures have also been restated using the same methodology. Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No such independent assessment/evaluation/assurance is carried out by an external agency.		



2. Please provide details of total Scope 3 emissions & its intensity, in the following format:			
Parameter	Units	FY 2025-26	FY 2024-25
Total Scope 3 emissions# (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes	14181.51	14249.37
Total Scope 3 emissions per rupee of turnover	Metric tonnes per Crore rupees of turnover	0.58 MT/INR Crore	0.83 MT / INR Crore
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		NA	NA
For Scope 3: Source of emission factors are referred from Department for Environment, Food and Rural Affairs (DEFRA). Note: #The Company has adopted emission factors as defined by the Department for Environment, Food and Rural Affairs (DEFRA) for the quantification of Scope 3 GHG emissions. To ensure consistency and comparability, the Scope 3 emissions reported for previous year have been restated using DEFRA, as mentioned above. Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No such independent assessment/evaluation/assurance is carried out by an external agency.			
3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities. Environmental Impact Assessment, Environmental Management Plan, Risk Assessment & Disaster Management Plan for Natural Gas Distribution pipeline network in UT of Dadra & Nagar Haveli: There are no direct or indirect biological impacts of high significance rating related to GEL project, however direct or indirect biological impacts of moderate significance along with their prevention and remediation actions are explained below: 1. Removal of vegetation along the pipeline ROU 2. Removal of orchards along the Pipeline ROU Prevention & Remediation activities related to Environmental Impact Proposed pipeline will be laid along the existing road RoW under Public Works Department authority and will not pass through any dense forest area which is conducive for the existence of significant wildlife in such an area. As far as possible, minimum numbers of trees will be cut while laying pipeline. Removing vegetation outside of ROU will be strictly prohibited. 10 times the number of trees for every tree cut planted as per guidelines by the Ministry of Environment & Forests.			



4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:			
Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1.	Plantation of Trees & Saplings as part of the World Environment Day/Week celebration	As part of the celebration plan more than 4,800 sapling/trees were planted across locations by GEL in FY 25-26	Sapling / tree plantation benefitting environment
2.	Promote digitalization	In 2025-26, GEL undertook following automation initiatives • Customer registration System-Customer GSA enhancement, Referral Scheme and Gas Back Scheme implemented. • Annual Service Maintenance system enhancement like meter reading collection and report enhancement completed and released. • Spot Billing application performance optimization completed and released. • Industrial Asset Survey System completed for monitoring the GEL industrial installations. • Onboarding of HDFC Bank in BBPS development completed- Bharat Bill Payment System for customer convenience, cost optimization and improving process efficiency. • Implemented Single Sign-On in citizen-facing applications as per Govt. guidelines and provided interface to fetch customer details and customer information • Customer registration-GSA enhancement, Referral Scheme and Gas Back Scheme implementation • TDS and declaration portal enhancement completed to accommodate GA access and reports	The Digitalization of processes is aimed to increase efficiency of employees, improve customer experience, enhance agility, minimize revenue loss.
3.	Hydrogen Blending with Natural Gas for CGD:	GEL operated the pilot project until October 2025, following which the project was discontinued in accordance with the directions issued by PNGRB. Various tests were conducted covering Homogeneity Test of Blended gas, Burner behavior Test, Odor concentration Test, Material test for various network assets (PE pipeline, fittings, GI piping and related fitting, burner, rubber components etc.) involving M/s GERMI to establish any deteriorating effects on network health due to blended hydrogen exposure. Results were satisfactory with no areas of concern. GEL has also undertaken a third-party assessment of this pilot project.	This pilot project also provides learnings to the industry and act as case model for future projects of H ₂ blending in PNG Hydrogen is not a greenhouse gas (GHG), nor does it produce GHGs when burned, making it a potential substitute for reducing the carbon intensity or pollution of some energy or fuel applications.
4.	Bio-gas injection into CNG system	GEL has kick-started the operation of off-taking supply of Biogas from Bio-gas suppliers into GEL PNG/CNG system at four locations in this financial year, taking the total tally of biogas off-take to nine.	Since Biogas is produced in the agricultural / food waste transformation process developed indigenously, this contributes to waste management and reduction of soil, air pollution & also provides boost to entrepreneurship, rural economy while supporting national commitment by reducing country's dependency on imported fuel.



Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
5.	Focus on upgradation of Daughter / Daughter Booster CNG Stations to Online	GEL has upgraded 9 Daughter & Daughter Booster CNG stations into Online stations which will now be supplied gas through pipeline instead of Mobile Cascade Vehicle (MCV)	Upgradation of these CNG stations has reduced movement of MCVs earlier required for transportation of gas from Mother CNG stations to these stations ultimately leading to energy conservation & reduction in environmental emissions
6.	Solar Group Captive Project	GEL has planned to install around 15 MW of Solar Group Captive project to use the generated electricity for the Company Owned CNG stations in phase #1. Tendering is under progress	This project is expected to bring an estimated reduction in Scope-2 CO ₂ emission by 2.1 lakh tons per year.
7.	Gas detector installation	Gas detectors have been installed across all District Regulating Skid stations (approx. 500 nos.) for both above ground and underground modules	Quick identification of leakages and faster resolution reducing scope-1 emissions and managing safety risks as well
8.	Zero Liquid Discharge	Zero Liquid Discharge (ZLD) membership at Kalol CETP for implementation of ZLD systems for effluent management from oil and gas production sites	ZLD system shall prevent disposal of wastewater.
9.	Recycled safety shoes for employees and workers	GEL procured recycled safety footwear, made from recycled materials and certified as per Global recyclability Standards (GRS) for all site personnel	Using recycled PPE plays a crucial role in promoting sustainability by minimizing waste, conserving resources, reducing pollution and contributes to environment by helping to reduce 6.97 kg of carbon emissions per pair.
5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link. In accordance with the regulations, GEL has developed and implemented ERDMP documents for each of its operational geographic areas and all E & P installations, which cover scenarios where undesirable events can be foreseen or suspected. This is carried out to make GEL ready to respond appropriately to any unforeseen and unintentional accidents. The PNGRB empaneled Third Party Agency has audited and certified these CGD ERDMP documents, and GEL's Board of Directors has duly approved them. GEL carries out testing of effectiveness of ERDMP through mock-drills covering various types of anticipated emergency scenarios			
6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard GEL is engaged in "Natural Gas" trading and distribution to Domestic, Commercial, Industrial and Transport Consumers. Natural Gas being inherently a cleaner fuel is an environment friendly fuel. GEL products do not have any major adverse environmental impacts, however GEL has identified and assessed Environmental aspects related to each of its significant business activities / processes – pipeline construction, maintenance, natural gas compression etc. In the E&P value chain, adverse environmental impacts mainly include air emissions and GHG release from flaring and operations, risks of water and soil contamination from produced water, drilling fluids and spills, waste generation, and disturbance to land and biodiversity. These impacts are mitigated through minimization of routine flaring and methane leakage, adoption of ZLD and wastewater recycling, strict spill prevention and waste management practices, minimal land footprint with site restoration, and compliance with environmental regulations and monitoring requirements.			
7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts. GEL has established an SOP on Contractor Performance Assessment. The objective is to assess the performance of Contractors / Service providers in terms of compliance with all applicable GEL policies, processes, standards, procedures, guidelines, and other Contractual obligations related to Health, Safety & Environment which includes key aspects of the environmental impact created during work allotted to them. Contractor's/Service provider's performance data are captured monthly.			
8. How many Green Credits have been generated or procured: a. By the listed entity- Gujarat Energy Limited - Nil b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners – Top value chain partner on Purchase side.			



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



This principle emphasizes that organizations should be transparent and accountable in their public policy advocacy. As a government company, the Company participates in public policy advocacy and ensures that its positions promote fair competition, business growth, and respect for human rights.

Essential Indicators

1. **a. Number of affiliations with trade and industry chambers/ associations.**
In FY 2025-26, the Company was a member of two national trade and industry chambers/associations (given below).
- b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such a body) the entity is a member of/ affiliated to.**

Sr.No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1.	Association of CGD entities (ACE)	National
2.	Confederation of Indian Industry (CII).	National

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

Name of authority	Brief of the case	Corrective action taken
Nil.		

Leadership Indicators

1. **Provide details of public policy positions advocated by the entity**

Sr.No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain?	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
1.	PNGRB Guidelines for the CBG injection into NGPL and CGD infrastructure	Email/ Meeting	Yes	As and when required	https://pngrb.gov.in/pdf/public-notice/20251124_PN.pdf
2.	Draft Petroleum and Natural Gas Regulatory Board (Adoption of Electronic Bank Guarantee) Amendment Regulations, 2025	Email	No	As and when required	NA
3.	PNGRB NGPL Access Code Regulations, 2025	Email	Yes	As and when required	https://pngrb.gov.in/pdf/public-notice/20260130_PCD_Comments/20260130_GGL.pdf
4.	Draft PNGRB Data Bank and Information System Regulations, 2025	Email	Yes	As and when required	https://pngrb.gov.in/pdf/public-notice/20260310_GG.pdf
5.	Draft PNGRB Consumer Protection Regulations, 2025	Email	Yes	As and when required	https://pngrb.gov.in/pdf/public-notice/20260209_GG.pdf
6.	Public Consultation Document (PCD) on reduction and rationalization of Performance Bank Guarantee (PBG)	Email	No	As and when required	NA
7.	Draft PNGRB (Codes of Practices for Emergency Response and Disaster Management Plan) Second Amendment Regulations, 2025	Email	No	As and when required	NA



Sr.No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain?	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
8.	PNGRB Authorizing Entities to Lay, Build, Operate or Expand City or Local Natural Gas Distribution Networks third Amendment Regulations, 2025	Email	No	As and when required	NA
9.	Guideline regarding remuneration and selection of TPIA for T4S/ IMS/ ERDMP Audits.	Email/ Meeting	Yes	As and when required	https://pngrb.gov.in/pdf/public-notice/20250617_PN.pdf
10.	Draft PNGRB (Determination of Natural Gas Pipeline Tariff) Amendment Regulations, 2025	Email/ Meeting	Yes	As and when required	https://pngrb.gov.in/pdf/public-notice/20250505_Comments.pdf
11.	PNGRB Draft Amendment Regulations, 2025 for provisions pertaining to “Defaults and Consequences” laid in all T4S, IMS & ERDMP Regulations	Email/ Meeting	Yes	As and when required	https://pngrb.gov.in/pdf/public-notice/20250528_MOM.pdf
12.	PNGRB Proposed Guideline for handling of Boil-off Gas.	Email/ Meeting	No	As and when required	NA
13.	Constitution of Industry Committee – Complaints Standardization & Redressal Mechanisms.	Email/ Meeting	No	As and when required	NA
14.	Stakeholder meeting on Comparative Assessment of EV vs. Petrol/Diesel vs. CNG-Based Vehicles: A Multi-Dimensional Approach	Email/ Meeting	No	As and when required	NA
15.	Coordination for Formulation and Implementation of Bio-Energy Policy at State Level: (State(s) Gujarat)	Email	No	As and when required	NA
16.	Voluntary Compensation Policies in Oil & Gas Sector	Email	No	As and when required	NA
17.	Modifications Required in the Domestic Gas Allocation Policy to CGD Entities	Meeting	No	As and when required	NA
18.	Stakeholder Consultation on PNGRB's Draft Roadmap on Hydrogen Transportation through Pipelines and Blending with Natural Gas	Meeting	No	As and when required	NA



PRINCIPLE 8: Businesses should promote inclusive growth and equitable development



Section 135 of the Companies Act, 2013 on Corporate Social Responsibility, with specific focus on disadvantaged, vulnerable, and marginalized groups, forms the basis of this principle. The Company seeks to address socio-economic imbalances arising from unequal distribution of economic resources in society.

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
Social and Economic Impact Assessment has been carried out for projects in ecologically and socially sensitive areas as part of Environmental Impact Assessment, Environmental Management Plan, Risk Assessment, and Disaster Management Plan for the Natural Gas Distribution pipeline network in the Union Territory of Dadra and Nagar Haveli, including: I. Dapada-Khanvel connectivity – 13.65 km ii. Khanvel-Kherdi connectivity – 7.29 km iii. Surangi-Kherdi connectivity – 5.8 km	NA	NA	Yes	Yes	https://parivesh.nic.in/
Natural Gas Distribution pipeline network with associated facilities from Ambadi Naka, Bhiwadi Taluka, Thane District to Village Virar, Vasai Taluka, Palghar District, Maharashtra (Virar Spur Line), including spur lines at Nala Sopara, Vasai, Kharpada, and Sativali, covering a total length of approximately 58.345 km with diameters of 6", 8", and 12"	NA	NA	Yes	Yes	https://parivesh.nic.in/
Dahanu Taluka Pipeline Network covering a total length of 60 km with associated facilities, comprising steel pipeline of 45.77 km (8"/12" diameter) and MDPE pipeline of 14.228 km (125 mm, 90 mm, and 63 mm diameter).	NA	NA	Yes	Yes	https://parivesh.nic.in/
Natural Gas Distribution pipeline network with associated facilities in the Union Territory of Dadra and Nagar Haveli, covering Kharadpada to Jhaveri Flexo, Vasona Char Rastha to Khanvel HP Petroleum, Khanvel, Sili Fatak to Randhe Road Umarkui, IMP Power Sayli & Siddhant Ispat, Jackson Industry to Athola, and Dabur Industry connectivity, with a total length of approximately 40.495 km and diameters of 6"/8" steel and 125 mm PE.	NA	NA	Yes	Yes	https://parivesh.nic.in/



	Onshore development and production of oil and gas by drilling and development of 12 wells in Ankleshwar Block (CB-ONN-2003/2) in Bharuch District, Gujarat	NA	NA	Yes	Yes	https://parivesh.nic.in/
	Impact Assessment undertaken of the below eligible CSR project of Imparting industry responsive skill development to needy and unemployed youth as per the industry need.	NA	NA	Yes	Yes	https://www.gujarat-energy.com/projects-report-on-csr-activities/
2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:						
Sr.No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not Applicable						
3. Describe the mechanisms to receive and redress grievances of the community.						
The Company addresses grievances of community stakeholders through a structured mechanism to ensure prompt, fair, and effective resolution. It undertakes CSR initiatives across areas such as Employment Oriented Skill Development, Community Development, Environment Sustainability, Education, Rural Development, health and nutrition, education, women's empowerment etc. Projects are regularly monitored and evaluated, and impact assessments are conducted as per regulatory requirements. The Company has a Grievance Redressal Policy for customers and communities, enabling receipt, tracking, and timely resolution of grievances. Grievances can be raised through multiple channels, including the Company website, social media platforms, and government portals such as CPGRAM and INGRAM, and are acknowledged and tracked until closure as per defined SOPs.						
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				36.22%	24%	
Directly from within India				96.17%	100%	
Notes:						
• Percentage (%) of input materials considers only capital & other material procurements and excludes Gas purchases.						
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			3.39%		3.46%	
Semi-urban			8.42%		8.37%	
Urban			16.97%		18.23%	
Metropolitan			71.22%		69.95%	
(Locations categorized as per RBI Classification System)						
**The above disclosure of wages does not include details pertaining to other than permanent workers engaged through GEL contractors.						



Leadership Indicators			
1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):			
Details of negative social impact identified		Corrective Action taken	
Natural Gas Distribution pipeline network in UT of Dadra & Nagar Haveli (Dapada–Khanvel connectivity – 13.65 km; Khanvel–Kherdi connectivity – 7.29 km; Surangi–Kherdi connectivity – 5.8 km): Identified impacts include loss of seasonal crops and plantations along the Right of Use (RoU) and limited impact on habitation, as no major settlement exists within 50 m of the RoU.		Precautionary measures to avoid damage to existing infrastructure (telecom, electricity and water pipelines) and compensation for land use provided in accordance with the Petroleum & Minerals Pipelines (Acquisition of Right of User in Land) Act, 1962.	
Virar Spur Line (including Nala Sopara, Vasai, Kharpada and Sativali; approx. 58.345 km; 6"/8"/12"): Loss of seasonal crops and plantations along RoU with limited impact on habitation.		Contribution of minimum 1% of estimated project cost (₹ 65 lakhs) towards socio-economic development, including school safety facilities, drinking water provision, sanitation support (Swachh Bharat Abhiyan), health check-up camps, and community plantation activities.	
Dahanu Taluka Pipeline Network (60 km; steel pipeline 45.77 km of 8"/12" and MDPE pipeline 14.228 km of 125 mm, 90 mm, 63 mm): Loss of seasonal crops and plantations along RoU with limited impact on habitation.		- Allocation of minimum 1% of project cost towards socio-economic development initiatives, including school infrastructure improvement such as solar lighting, RO water systems, LED lighting, sanitation facilities, and first aid provisions. - Health check-up camps conducted across 7 villages in Dahanu taluka (estimated budget ₹ 10 lakhs), along with community plantation initiatives in schools and public areas (estimated budget ₹ 10 lakhs)	
Set up of Natural Gas Distribution pipeline Networks with associated facilities at Union Territory Dadra & Nagar Haveli – Identified impacts include loss of seasonal crops and plantations along the Right of Use (RoU) and limited impact on habitation, as no major settlement exists within 50 m of the RoU.		Adequate plantation program in and around the project site have been planned and will be adopted in order to enhance the aesthetic look of the area as well as to compensate for any loss in flora during construction.	
Onshore development and production of oil and gas by drilling and development of 12 wells in Ankleshwar Block (CB-ONN-2003/2) in Bharuch District, Gujarat- identified impacts include - loss of land and may impact the livelihood of the land contributors. - Increase in vehicular fleet may cause damage to road infrastructure if not properly maintained.		- GEL will acquire land on long term lease basis as per the prevailing government rates and expectations of the land owners, in consultation with the Land Acquisition Officer of local administration office, to finalize the compensation rates. - The village road identified for accessing proposed project footprints, would be strengthened and widened as per requirement.	
2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:			
Sr.No.	State	Aspirational District	Amount Spent (in Rs)
1	Gujarat	Dahod	₹ 29,235/-
3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No). As a government-owned entity engaged in CGD, Gas Trading, Wind power Generation and E&P operations, the Company follows transparent and PSC-guided, competitive bidding processes in line with its Contracts & Procurement Policy for vendor selection. No preference is accorded to any supplier, including those from marginalized or vulnerable groups.			
(b) From which marginalized /vulnerable groups do you procure? Not applicable			
(c) What percentage of total procurement (by value) does it constitute? Not applicable			



4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:				
Sr.No.	Intellectual Property based on traditional Knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes/ No)	Basis of calculating benefit share
1.	Nil	NA	NA	NA
5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.				
Name of authority		Brief of the case	Corrective action taken	
		Nil		
6. Details of beneficiaries of CSR Projects:				
Sr.No.	CSR Project	No. of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalized groups	
1	Gas supply (free) to crematoriums in GEL’s operational areas	Society at large	NA	
2	Prime Minister Internship Scheme – ₹ 10,000/-	2 Interns	100%	
3	Construction of 21 Rechargeable Borewells in Lothal area, Dholka, Ahmedabad District.	Society at large	NA	
4	Entrepreneurship Development program – Entrepreneurship Development program of 15 days for specially abled 1000 candidates	1000	100%	
5	Construction of Anganwadis – Issued 378 call outs, out of that foundation has been completed at 368 sites, super structure has been done at 320 sites and building completion has been completed at 291 sites. Total 177 Anganwadi has been handed over to Women and Child Development Department, Government of Gujarat.	Society at large	100%	
6	Micro Enterprise Development - Women entrepreneurs supported with all project targets achieved. Training, exposure visits, and enterprise setup	550	100%	
7	Custom Hiring Centres (CHCs) - Women-led CHCs are fully operational and providing farm equipment services. CHCs are generating regular income and profits, with strong farmer demand and repeat usage. SHG members are independently managing operations, including bookings, accounts, and maintenance.	187	100%	
8	Cattle Feed Unit – Beneficiaries (SHG women) have been selected across all blocks. Orientation and training for SHG members have been completed. Awareness programmes, exposure visit, and technical training successfully completed. Land agreements and shed construction completed at both locations. Machinery procurement completed; installation finished at Garbada and ongoing at Ghoghamba.	60	100%	
9	Mangalam Canteen - Livelihood generation through promotion of traditional food products and culinary skills of women.	65	100%	
10	Skill Development program among Persons with Disabilities (PWDs) to promote self-employed income generation activities and employment in industries.	375 PWDs	100%	
11	Mobile Medical Van services to the underprivileged in 13 surrounding villages of Gandhinagar, Gujarat.	Society at large	100%	
12	Upgradation of patient care and treatment facilities at U N Mehta Institute of Cardiology & Research Centre (UNMICRC), Ahmedabad for improved services for the needy.	8504 cardiac surgeries	100%	
13	To promote malnutrition free Gujarat, a pilot project was initiated by the Company at slum areas of Kalol, Dist. Gandhinagar in 87 Anganwadis.	771 children	100%	
14	Activities with students of schools and universities to cultivate the values of art, culture and promote traditional and classical music	50000 students	100%	
15	Promotion of healthcare through awareness on occupational health and emergency medical services in Gujarat.	554 participants	15%	
16	Establishment of centralized Mid Day Meal kitchen at Bharuch District to serve meals in Government Primary Schools.	52702	100%	



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



This Principle relates to the concept that the primary objective of a business is to create wealth by delivering high-quality goods or providing services to the customer base and keeping them satisfied.

GEL understands its responsibility to cater to the needs of its customers by delivering its products & services in the best possible manner. GEL has a system in place for engaging with the customers, for raising its concerns and providing feedback and suggestions.

Essential Indicators

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

Gujarat Energy Limited's consumers (PNG and CNG) can register grievances or provide feedback through multiple communication channels, including Customer Care Centres, Centralised Customer Call Centre, 24x7 Emergency Numbers, walk-in centres across geographical areas, the Company website, mobile application, e-mail, government portals such as INGRAM, CPGRAM and SWAGAT, and social media platforms.

Grievances are addressed and resolved in accordance with the Company's SOPs and complaint resolution framework to ensure timely redressal and consideration of consumer feedback. The Company has also established a Grievance Redressal Policy for Customers and Community governing the receipt, handling, and resolution of complaints and feedback.

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	0%
Safe and responsible usage	100%
Recycling and/or safe disposal	Not applicable

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

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	-	-	Nil	-	-	Nil
Advertising	-	-	Nil	-	-	Nil
Cyber-security	-	-	Nil	-	-	Nil
Delivery of essential services	-	-	Nil	-	-	Nil
Restrictive Trade Practices	-	-	Nil	-	-	Nil
Unfair Trade Practices	-	-	Nil	-	-	Nil
Other (Consumer Complaints)	2,67,963	8,086	Complaints include issues like delay in gas connection, improper billing, wrong meter reading etc.	2,17,432	7,219	Complaints include issues like delay in gas connection, improper billing, wrong meter reading etc.

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

	Number	Reasons for recall
Voluntary recalls	GEL mainly trades natural gas and distributes gas through pipelines, accordingly product recall disclosure is not applicable.	
Forced recalls		

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

Yes, the Company has an Information Security Policy aimed at strengthening cyber security preparedness and reducing exposure to information security-related risks.

The Policy is available at: <https://gujarat-energy.com/corporate-governance/bsrpolicies/>



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. The Company has not encountered any instances related to cyber security, data privacy of consumers, product recalls, or any penalty/action by regulatory authorities on product safety. However, instances of suspicious communications issued in the Company's name have been observed, leading to preventive and corrective actions. "Beware of Fraud" banners displayed on the Company website - Public awareness advertisements cautioning against false representation of Company, in print media - Fraud alerts for customers on Social Media platforms - Ignore fake PNG disconnection notices - Beware of APK files and payment LINK frauds - Dedicated "Enquiry for CNG Station" section with fraud warnings regarding fake emails/ calls/ communications seeking payments for franchisee CNG stations - Scrolling alerts advising customers on Company website: - Not to share confidential details such as net banking credentials, UPI ID, card PIN, CVV, or OTP, as the Company does not request such information - Not to allow unauthorized persons to inspect PNG installations or rubber tube/stove.
7.	Provide the following information relating to data breaches: a. Number of instances of data breaches Nil, No such security incidents (data theft) have been reported by users in FY 2025-26 that led to data breaches of any of the stakeholders. The Information Security & data privacy policy is robust. GEL takes data security risks and concerns into account at every stage of our business operations. b. Percentage of data breaches involving personally identifiable information of customers Nil, GEL, manages customer personal data with utmost care and security. We also ensure that the data is processed only for the specific & legitimate business objectives. c. Impact, if any, of the data breaches Not applicable considering no data breaches reported
Leadership Indicators 1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available). GEL Website: www.gujarat-energy.com, GEL Mobile App and GEL Social Media Platforms i.e. Facebook, Instagram, X(Twitter), LinkedIn and YouTube. 2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services. - The Company conducts continuous consumer awareness on safe and proper PNG usage across the customer lifecycle through multiple channels, including DMA interactions, registration, conversion, AMC, SMS, welcome mails, radio campaigns, safety camps, leaflets, welcome letter, and digital media including social media platforms. - Safety awareness is reinforced through pamphlets at CNG stations, banners/hoardings, station announcement systems and targeted campaigns. Industrial customers are guided on safe installations with mandatory certification from PNGRB-approved vendors, and emergency numbers are displayed at all installations. Safety instruction boards/stickers, including Dos and Don'ts at CNG stations, meters, metering skids, service regulators etc for safe and responsible use of NG are displayed. - During FY 2025-26, around 1,269 direct safety awareness sessions were conducted covering customers & general public. 3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services. Yes, the Company informs end consumers in the event of any supply disruption through direct messages to impacted consumers as well as communication through public announcement system in effected areas. 4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No) The Company displays product information in line with Petroleum and Natural Gas Regulatory Board (PNGRB) guidelines. Safety advisories are also published in local newspapers during festivals such as Diwali. All new customers are provided with product and safety-related awareness at the time of onboarding. The Company also conducts customer satisfaction surveys across its operational areas to assess service quality and customer feedback.	

For, Gujarat Energy Limited

 Avantika Singh Aulakh, IAS
 Managing Director

**INDEPENDENT REASONABLE ASSURANCE STATEMENT**

To,
The Directors,
Gujarat Energy Limited (GEL),
Gujarat Energy Bhavan, Behind Udyog Bhavan,
Sector- 11, Gandhinagar - 382010, Gujarat

JointValues ESG Services Pvt. Ltd. (hereinafter referred to as "JointValues") was appointed and engaged by the management of the Gujarat Energy Limited (hereinafter referred to as the "Company" or "GEL") for performing an independent assurance of the nine core attributes as mentioned in SEBI's BRSR Core¹ format² for information pertaining to Environmental, Social, and Governance performance disclosed by the Company in the Business Responsibility and Sustainability Report (BRSR) for the 'reporting period' April 1, 2025 to March 31, 2026 considering related formats and criteria^{3,4,5,6,7} for listed entities issued by SEBI.

JointValues performed the engagement through a multidisciplinary team of experienced professionals and subject-matter specialists, on attributes pertaining to Environmental, Social, and Governance performance of the Company reported through BRSR Core, to obtain sufficient evidence to support the professional judgement, and provide the basis for conducting reasonable assurance within the defined scope and boundary of the engagement.

The Assurance team applied professional judgement, skills, and techniques with professional scepticism in a systematic engagement process to arrive at an independent opinion about the subject matters within the scope and boundary of the engagement.

Methodology

JointValues conducted this reasonable assurance engagement for the Company in accordance with the following standards issued by the International Auditing and Assurance Standards Board (IAASB):

- ISAE 3000 (Revised), Assurance Engagements Other Than Audits or Reviews of Historical Financial Information
- ISAE 3410, Assurance Engagements on Greenhouse Gas Statements

JointValues conducted the engagement process with adherence to ethical requirements, professional standards, and compliance with applicable legal and regulatory requirements, in line with the International Standards on Quality Management (ISQM), Quality Management for Firms that Perform Audits or Reviews of Financial Statements or Other Assurance or Related Services Engagement issued by IAASB.

During the engagement, the assurance team complied with JointValues's Code of Conduct, that defines independence and other ethical requirements and aligns with the best practices and the International Code of Ethics (ICE) for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA).

Limitations and Exclusions

- Preparing the Company's BRSR information requires management to set the criteria, decide what information is relevant to include, and make estimates and assumptions that impact the reported information.
- Reducing engagement risk to zero is rarely attainable; therefore, reasonable assurance is less than absolute assurance.
- Calculating and measuring certain amounts and BRSR Core metrics, such as GHG emissions, water, waste and energy footprint, involves assumptions/estimations and inherent measurement uncertainty. Even though we obtain sufficient appropriate evidence to support our opinion, it does not eliminate the uncertainty in these amounts and metrics.
- Evaluation, verification and assessment of any Company's financial performance and data have been out of the scope of this engagement, except relying on the Company's third-party audited financial reports as provided to us during the course of engagement, wherever materially required concerning the nine core attributes of the BRSR core. The assurance does not cover the Company's statements that express opinions, claims, beliefs, aspirations, expectations, aims, or future intentions. Additionally, assertions related to Intellectual Property Rights and other competitive issues are beyond the scope of this assurance.
- Aspects of the BRSR and the data and information (qualitative or quantitative) as per BRSR Core attributes.

¹ Annexure-I in SEBI's circular number SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated 12 July 2023

² Annexure-II in SEBI's circular number SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated 12 July 2023

³ Regulation 34(2)(f) of SEBI Listing Obligations and Disclosure Requirements (SEBI LODR).

⁴ SEBI vide circular number SEBI/HO/CFD-PoD-2/CIR/P/0155 dated 11th November, 2024

⁵ SEBI circular number SEBI/HO/CFD-PoD-1/D/CIR/2024/177 dated 20th December, 2024

⁶ Circular number SEBI/HO/CFD-PoD-1/CIR/2025/42 dated 28th March, 2025

⁷ GHG Verification and Validation conducted against GHG Protocol and ISO 14064 - 1:2018, ISO 14064 - 2:2019 and ISO 14064 - 3:2019.



- The engagement does not include a review of the Company's strategy or other related linkages expressed in the Report. These aspects are not within the scope of the assurance engagement.
- The assurance does not extend to mapping the BRSR with reporting frameworks other than those specifically mentioned. This engagement does not consider assessments or comparisons with frameworks beyond the specified ones.
- Compliance with any Environmental, Social, and legal issues related to the regulatory authority.
- The absence of a significant body of established practice on which to draw, to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between entities.
- Activities and practices followed outside the defined assurance period stated herein above.

Procedures Followed

Given the circumstances of the engagement, in performing the engagement procedures, we have:

- Interacted with relevant personnel of Company's management responsible for Sustainability, Environmental, Social and Governance (ESG) and their team through a combination of virtual meeting interactions at the Company's corporate head office for understanding the process of collecting, collating the subject matter as per SEBI Circular for BRSR Core.
- Assessed the appropriateness of various assumptions, estimations and materiality thresholds used by the Company for data analysis.
- Performed analytical procedures to analyse trends in the historical data and accordingly ascertain the reasonableness of the data reported in the current year.
- Performed substantive testing on a sample basis of the identified sustainability indicators, to verify that the data had been appropriately measured with the underlying documents recorded, collated and reported, including returns and internal monitoring reports filed to various authorities by the Company and relied upon by us. This includes assessing records and performing testing, including recalculation of sample data.

The selection of the assurance approach was based on our professional judgment, considering the risk assessment and various aspects of assurance. Our opinion on the continuing effectiveness of the Company's internal controls is out of the scope of this assurance statement. Our responsibilities under those standards are further described in this statement's "Our Responsibilities" section.

Our Responsibilities

- Planning and performing the engagement to obtain reasonable assurance that the disclosures about the BRSR Core are free from material misstatement.
- Exercising professional scepticism, judgement, skills and techniques in systematic engagement process.
- Forming an independent opinion about the underlying subject matter within the scope and boundary of the engagement based on the procedures performed and the evidence obtained.

Other Information

Our reasonable assurance engagement was with respect to the information for the period April 1, 2025 to March 31, 2026 only and not on any other elements included in the BRSR or any report linked to BRSR and, therefore, do not express any conclusion thereon.

Independence, Quality Control and Competence

JointValues is independent of the Company and has not been involved in any non-audit, non-assurance or non-assessment nature of engagement during the financial year 2025-26 for which JointValues has conducted independent assurance of BRSR core for the Company.

In the course of this engagement, assurance practitioner exercised professional judgement and applied professional scepticism consistent with the provisions of ISAE 3000 (Revised) and ISAE 3410, which prescribes that unless information provided by the firm or other parties suggests otherwise, the engagement team is entitled to rely on the firm's system of quality control. In such circumstances, and to the extent so relied upon, JointValues placed appropriate and limited reliance on the Company's representations regarding its system of quality control and the continuing effectiveness of its internal management processes, with its professional opinion informed by the safeguards embedded therein, including the competence and structure of the Company's management systems, adherence to applicable regulatory requirements, and the overall rigour of the Company's governance and continuance procedures. The responsibility for the completeness, accuracy and integrity of the underlying data and primary computation inputs rests solely with the management of the Company.

The independent assurance opinion statement has been prepared for the stakeholders of the Company only for the purpose of verifying its non-financial sustainability information relating to Environment, Social and Governance disclosures as required in the SEBI's BRSR core format, particularly described in the scope above.

**Scope and Boundary of Assurance**

The scope of this engagement, as agreed upon by JointValues and the Company, was to provide reasonable assurance on the non-financial sustainability disclosure covered under nine core attributes of the BRSR Core format, as provided by the Company to JointValues in the BRSR format. The values related to the nine core attributes of BRSR Core as provided by the Company are mentioned in **Annexure-I** to the assurance statement.

The reporting boundary of the Company's BRSR is "Standalone basis" which includes all operations and facilities directly held under the holding entity, and not the subsidiaries. The table in **Annexure-I** below shows the reporting boundaries and scope of disclosure on which the opinion is being issued for the reporting period from April 1, 2025, to March 31, 2026.

Opinion

Based on the procedures performed, evidence obtained, explanations provided by management and subject to inherent limitations outlined above, JointValues expresses its opinion that the nine core attributes as per the BRSR Core, as disclosed by the Company through the BRSR format, are reasonably assured for the reporting boundary and scope as mentioned in this statement.

Responsibilities of Management at the Company

By publishing this assurance statement, the management of the Company acknowledges and understands that they are, inter-alia, responsible for the information provided in the BRSR for:

- Designing, implementing, and maintaining internal controls to ensure the information is free from material misstatement, including preventing deliberate misrepresentation.
- Selecting or establishing suitable criteria for preparing the information, considering applicable laws and regulations, identifying key aspects, engaging with stakeholders, and preparing and presenting the information according to the reporting criteria.
- Disclosing the applicable criteria used for preparation in the relevant report or statement.
- Preparing and calculating the information in accordance with the reporting criteria.
- Ensuring the reporting criteria are available to assurance providers and intended users with relevant explanations and assumptions.
- Establishing targets, goals, and performance measures and implementing actions to achieve them.
- Identifying and describing inherent limitations in measuring or evaluating information according to the reporting criteria.
- Providing details of the management personnel responsible for the disclosed information.
- Ensuring compliance with laws, regulations, or applicable contracts and preventing fraud.

Limitation of Liability and Legal Disclaimer

In no event, the assurance agency and assurance practitioners, for the opinion in this assurance statement, shall be liable to any party for any direct, indirect, incidental, compensatory, punitive, special, or consequential damages, costs, expenses, legal fees, or losses (including, without limitation, lost income or lost profits and opportunity costs or losses caused by negligence) in connection with any use of the content in this assurance statement.

This assurance statement is not intended to be produced by any user in any court of law. The assurance practitioners and the agency absolve themselves from legal or other representation to any third party for any consequences arising from using this assurance statement.

The Intended Use or Purpose of this Assurance Statement

The information provided by the Company related to BRSR Core in the BRSR and our reasonable assurance statement is intended only for users who have reasonable knowledge of the BRSR Core attributes and who have read the information with reasonable diligence and understand that the attributes are prepared and assured at appropriate levels of materiality.

Except for the publication along with the BRSR as part of the annual report or for internal purposes by the Company, this assurance statement is not intended to be used by anyone for the publication of any selected paragraphs or excerpts elsewhere, nor should the design or content be altered for any purpose.

This document is intended to be used in its original form without modification by the management of the Company. JointValues will not be responsible for monitoring disclosures made by the Company after the date of issuance of assurance. In the event that any material deviation comes to the attention, JointValues may bring it to the notice of the Company and, if considered necessary in the context of regulatory expectations, also communicate the same to relevant stakeholders and authority concerned.

In sections where BRSR has specific requirements to indicate if any independent assessment, evaluation, assurance has been carried out by any external agency and if any reference has been made to JointValues, such should be interpreted as reasonable assurance provided by JointValues, if such requirements form a part of BRSR Core only on which JointValues has given its opinion.

5th August, 2026

Sd/- J. S. Kamyotra Verifier and Assurer	Sd/- Ritu A Signatory - Commercial Contract
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Annexure-I of Assurance Statement for BRSR Core of the Company for FY 2025-26 as per format in annexure 17a of SEBI Master Circular dated 11 November, 2024 and its amendments.

#	BRSR Core Attribute	Parameter	Cross-reference to the BRSR	Measurement	Disclosure by the Company in print ready BRSR produced for assurance procedures	Remark on boundary and scope
1.	Greenhouse gas (GHG) footprint	Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Principle (P) 6, Question (Q) 7	GHG (CO ₂ e) Emission in Mn MT / KT / MT Direct emissions from organization's owned- or controlled sources	44,161.16 tCO ₂ e	On account of Diesel and Natural Gas including leakages and flaring.
		Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	P6, Q7	GHG (CO ₂ e) Emission in Mn MT / KT / MT Indirect emissions from the generation of energy that is purchased from a utility provider	1,27,088.15 tCO ₂ e	On account of Electricity consumption.
		GHG Emission Intensity (Scope 1 +2)	P6, Q7	Total Scope 1 and Scope 2 emissions (MT) / Total Revenue from Operations adjusted for PPP	143.95 tCO ₂ e/USD Crore adjusted for PPP	Total Scope 1 and Scope 2 emissions are 1,71,249.31 tCO ₂ e.
			P6, Q7	Total Scope 1 and Scope 2 emissions (MT) / Total Output of Product or Services	34.36 tCO ₂ e/MMSCM Gas Sales	
2.	Water footprint	Total volume of water consumption	P6, Q3	Mn Lt or KL	17,296.47 KL	Computed value based on total water from third party supply and ground water withdrawal Refer P6, Q3 of BRSR for total water withdrawal as 86,482.35 KL
		Water consumption intensity	P6, Q3	Mn Lt or KL / Rupee adjusted for PPP	14.54 KL/USD Crore adjusted for PPP	
			P6, Q3	Mn Lt or KL / Product or Service	3.47 KL/MMSCM Gas Sales	On account of total gas sales reported as 4,983.88 MMSCM
		Water Discharge by destination and levels of Treatment	P6, Q4	Mn Lt or KL	73,849.48 KL	Including process produced water
3.	Energy footprint	Total energy consumed	P6, Q1	In Joules or multiples	6,52,964.75 Gigajoules (GJ)	On account of diesel, RE generation and electricity purchased from the grid.
		% of energy consumed from renewable sources	P6, Q1	In % Terms	0.0018 %	Total RE consumption reported is 11.89 GJ
		Energy intensity	P6, Q1	Joules or multiples / Rupee adjusted for PPP	548.86 GJ/ USD Crore adjusted for PPP	
			P6, Q1	Joules or multiples / Product or Service	131.02 GJ/MMSCM Gas Sales	



#	BRSR Core Attribute	Parameter	Cross-reference to the BRSR	Measurement	Disclosure by the Company in print ready BRSR produced for assurance procedures	Remark on boundary and scope
4.	Embracing circularity – details related to waste management by the entity	Plastic waste (A)	P6, Q9	Kg or MT	19.03 Metric Tonne (MT)	
		E-waste (B)	P6, Q9	Kg or MT	0.04 MT	
		Bio-medical waste (C)	P6, Q9	Kg or MT	0 MT	
		Construction and demolition waste (D)	P6, Q9	Kg or MT	0 MT	
		Battery waste (E)	P6, Q9	Kg or MT	0.60 MT	
		Radioactive waste (F)	P6, Q9	Kg or MT	0 MT	
		Other Hazardous waste. Please specify, if any. (Waste Oil) (G)	P6, Q9	Kg or MT	144.2 MT	
		Other Non Hazardous waste. Please specify, if any. (H) Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	P6, Q9	Kg or MT	434.34 MT	
		Total waste quantity (A+B+C+D+E+F+G+H)	P6, Q9	Kg or MT	598.2 MT	
		Waste intensity	P6, Q9	Kg or MT / Rupee adjusted for PPP	0.50 MT/ USD Crore adjusted for PPP	
			P6, Q9	Kg or MT (Unit of Product or Service)	0.12 MT/ MMSCM Gas Sales	
		Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations	P6, Q9	Kg or MT	108.60 MT	
			P6, Q9	Intensity	0.18 (Kg/Kg)	Kg of Waste Recycled Recovered /Total Waste generated
		For each category of waste generated, total waste disposed by nature of disposal method	P6, Q9	Kg or MT	306.05 MT	
			P6, Q9	Intensity	0.51 (Kg/Kg)	Kg of Waste Disposed/ Total Waste generated
5.	Enhancing safety	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company	P3, Q1(C)	In % terms	0.036%	
		Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites)	P3, Q11	Number of Permanent Disabilities	0 (For Employees)	
					0 (For workers)	
				Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	0.000 (For Employees)	
					0.068 (For workers)	Based on per million man hours worked.
				No. of fatalities	0 (For Employees)	
					0 (For workers)	



#	BRSR Core Attribute	Parameter	Cross-reference to the BRSR	Measurement	Disclosure by the Company in print ready BRSR produced for assurance procedures	Remark on boundary and scope
6.	Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid	P5, Q3	In % terms	7.02 %	
		Complaints on POSH	P5, Q7	Total Complaints on Sexual Harassment (POSH) reported	0	
				Complaints on POSH as a % of female employees / workers	0.00%	
				Complaints on POSH upheld	0	
7.	Enabling Inclusive Development	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/small producers and from within India	P8, Q4	In % terms – As % of total purchases by value	MSMEs/ small Producers: 36.22 % Within India: 96.17 %	
		Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent/on contract) as % of total wage cost	P8, Q5	In % terms – As % of total wage cost	Rural: 3.39% Semi-Urban: 8.42% Urban: 16.97% Metropolitan: 71.22%	
8.	Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events	P9, Q7	In % terms	0%	
		Number of days of accounts payable	P1, Q8	(Accounts payable *365) / Cost of goods/services procured	29.20 days	
9.	Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	P1, Q9	• Purchases from trading houses as %of total purchases	• 2.55%	
				• Number of trading houses where purchases are made from	• 1	
				• Purchases from top 10 trading houses as % of total purchases from trading houses	• 100%	
				• Sales to dealers / distributors as % of total sales	• 23%	
				• Number of dealers / distributors to whom sales are made	• 18	
				• Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	• 99.60%	
				Share of RPTs (as respective %) in		
				- Purchases	- 1.02%	
				- Sales	- 4.96%	
				- Loans & advances	- -	
				- Investments	- 94.85%	