



**GUJARAT GAS**  
30<sup>th</sup> August, 2025

**GGL/SEC/1483/2025**

To,

<b>BSE Limited,</b> Phiroze Jijibhoy Tower, Dalal Street, Mumbai	<b>National Stock Exchange of India Ltd</b> Exchange Plaza, 5 <sup>th</sup> Floor, Plot No. C/1, G Block, Bandra Kurla Complex, Bandra (East), Mumbai
<b>Company Code: 539336</b>	<b>Company Code: GUJGASLTD</b>

**Sub: Business Responsibility and Sustainability Report - 24 - 25 - Regulation 34 (2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Respected Sir/ Madam,

Pursuant to regulation 34 (2) (f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report of the Company for the Financial Year 2024 - 25. The said Report also forms part of the Annual Report 2024 - 25.

The Business Responsibility and Sustainability Report for the Financial Year 2024 - 25 is also available on the website of the Company viz. [www.gujaratgas.com](http://www.gujaratgas.com).

You are requested to kindly take the above information on record.

Thanking you,

**For, Gujarat Gas Limited**

Sandeep Dave  
Company Secretary

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT-FY 2024-25****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 Gas Limited
3.	Year of incorporation	2012
4.	Registered office address	Gujarat Gas CNG Station, Sector 5/C, Gandhinagar – 382006, Gujarat.
5.	Corporate address	Office No. 4 & 5, Gr. Floor, IT Tower-2, Infocity, District: Gandhinagar - 382009 Gujarat.
6.	E-mail	<a href="mailto:contactbrsr@gujaratgas.com">contactbrsr@gujaratgas.com</a>
7.	Telephone	079- 26737400, 079-26737500
8.	Website	<a href="http://www.gujaratgas.com">www.gujaratgas.com</a>
9.	Financial year for which reporting is being done	2024-25
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 Vice-President +079- 26737400 <a href="mailto:naveen.sharma@gujaratgas.com">naveen.sharma@gujaratgas.com</a>
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).	The disclosures under this report are made on a standalone basis.
14.	Name of assessment or assurance provider	M/s CNK & Associates LLP
15.	Type of assessment or assurance obtained	Reasonable Assurance of Core KPIs as defined by SEBI

**II. Products/services**

16.	<b>Details of business activities (accounting for 90% of the turnover):</b>			
	<b>Sr.No.</b>	<b>Description of Main Activity</b>	<b>Description of Business Activity</b>	<b>% of Turnover of the entity</b>
	1	Electricity, gas, steam and air conditioning supply	City Gas Distribution	100 %
17.	<b>Products/Services sold by the entity (accounting for 90% of the entity's Turnover)</b>			
	<b>Sr.No.</b>	<b>Product/service</b>	<b>NIC Code</b>	<b>% of total Turnover contributed</b>
	1	Natural Gas	3520- Electricity, Gas, Steam and Air Conditioning Supply; Manufacture & distribution of Gas	100 %

**III. Operations**

18.	<b>Number of locations where plants and/or operations/offices of the entity are situated:</b>			
	<b>Location</b>	<b>Number of plants</b>	<b>Number of offices</b>	<b>Total</b>
	National	906*	62	NA
	International	NA	NA	NA
	*Includes all CNG stations (COCO, Franchisee, OMC) and other gas installations such as City Gate Station, Tap-off Station, Decompression Station, Virtual Pipeline Station etc. Gujarat Gas Limited (GGL) is India's largest City Gas Distribution (CGD) Company in terms of sales volume operating in 44 districts in 6 states of Gujarat, Maharashtra, Rajasthan, Haryana, Punjab & Madhya Pradesh and 1 Union Territory (UT) of Dadra and Nagar Haveli.			



19.	<b>Markets served by the entity:</b>		
	<b>a. Number of locations</b>		
	<b>Locations</b>	<b>Numbers</b>	
	National (No. of States)	7*	
	International (No. of Countries)	Nil	
	* The Company operates its business in the States of Gujarat, Maharashtra, Punjab, Madhya Pradesh, Rajasthan, Haryana and also in the UT of Dadra & Nagar Haveli and Daman and Diu.		
	<b>b. What is the contribution of exports as a percentage of the total turnover of the entity?</b> Nil		
	<b>c. A brief on types of Customers –</b>		
	Gujarat Gas Limited is into the business of developing City Gas Distribution (CGD) Networks to supply Piped Natural Gas to the Industrial, Commercial & Domestic customers and Compressed Natural Gas to Automobiles (CNG run vehicles). –		
	<b>Customer Category</b>	<b>No. of Customers served</b>	<b>% sales volume</b>
	Domestic Customers	22.6 Lakhs+	7.8%
	Commercial Customers	15,682	1.6%
	Industrial Customers	4430+	58.9%
	CNG Customers	approx. 4.35 Lakhs	31.7%

**IV. Employees**

20.	<b>Details as at the end of Financial Year:</b>						
	<b>a. Employees and workers (including differently abled)</b>						
	<b>Sr.No.</b>	<b>Particulars</b>	<b>Total (A)</b>	<b>Male</b>		<b>Female</b>	
				<b>No. (B)</b>	<b>% (B/A)</b>	<b>No. (C)</b>	<b>% (C/A)</b>
	<b>Employees</b>						
	1.	Permanent (D)	800	750	94%	50	6%
	2.	Other than Permanent (E)	58	53	91%	5	9%
	<b>3.</b>	<b>Total employees (D + E)</b>	<b>858</b>	<b>803</b>	<b>94%</b>	<b>55</b>	<b>6%</b>
	<b>Workers</b>						
	4.	Permanent (F)	95	91	96%	4	4%
	5.	Other than Permanent (G)	12508	Not reported as Other than permanent workers are hired by GGL Contractors on need basis for business operations			
	<b>6.</b>	<b>Total workers (F + G)</b>	<b>12603</b>	Break-up available only for permanent workers, same is disclosed above			
	<b>Note:</b> Total Number of Other than permanent workers disclosed in this report represents monthly average manpower deployed/hired by GGL contractors/service providers in FY 2024-25.						



b. Differently abled Employees and workers						
Sr.No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
<b>DIFFERENTLY ABLED EMPLOYEES</b>						
1.	Permanent (D)	8	8	100%	-	-
2.	Other than Permanent (E)	0	0	0	-	-
<b>3.</b>	<b>Total differently abled employees (D + E)</b>	<b>8</b>	<b>8</b>	<b>100%</b>	-	-
<b>DIFFERENTLY ABLED WORKERS</b>						
4.	Permanent (F)	1	1	100%	-	-
5.	Other than Permanent (G)	0	Not reported as Other than permanent workers are hired by GGL Contractors on need basis for business operations			
6.	Total differently abled workers (F + G)	1	Break-up 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	1	12.5%
Key Management Personnel	3	0	0%

22. Turnover rate for permanent employees and workers									
	Turnover rate in FY 2024-25			Turnover rate in FY 2023-24			Turnover rate in FY 2022-23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	5.94%	0.13%	5.69%	5.75%	0.00%	4.74%	4.34%	8.00%	4.55%
Permanent Workers	12.37%	2.20%	13.73%	8.37%	0.00%	7.05%	8.55%	0.00%	8.13%

#### 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 Petroleum Corporation Limited	Holding Company	Nil	No
2	Gujarat State Petronet Limited	Holding Company	54.17%	No
3	Guj Info Petro Limited	Associate Company	49.94%	No

#### VI. CSR Details

24.	(i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) (ii) Turnover (in Rs.) - ₹ 17,184.97 Crores (FY 2024-25) (iii) Net worth (in Rs.) - ₹ 8,548.60 Crores (as on 31 <sup>st</sup> March 2025) The amount disbursed for CSR Projects / Impact Assessment Fees during FY 2024-25 is ₹ 6,45,94,100/-. In addition, ₹ 28,40,00,000/- is transferred to unspent CSR account, the total expenditure during FY 2024-25 is ₹ 34,85,94,100/-	Yes
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**VII. Transparency and Disclosures Compliances**

25. <b>Complaints/ Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:</b>							
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 2024-25			FY 2023-24		
		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	<b>Yes, Refer Links below</b>	-	-	-	-	-	-
Investors (other than shareholders)		-	-	-	-	-	-
Shareholders		145	0	-	65	0	-
Employees and workers		-	-	-	-	-	-
Customers		2,17,432	7,219	Complaints include issues like delay in gas connection, improper billing, wrong meter reading etc.	1,82,160	9,935	Complaints include issues like delay in gas connection, improper billing, wrong meter reading etc.
Value Chain Partners		-	-	-	-	-	-
Other (please specify)					NA		
<p>The Company has a customer base of more than twenty two lakh domestic PNG customers. Resolution of customers complaints is an ongoing process, and it is an endeavor of the Company to attend / resolve complaints within defined timeline.</p> <p>Shareholders of the company can send their grievances to Company at <a href="mailto:Investors@Gujaratgas.com">Investors@Gujaratgas.com</a> or Registrar and Transfer Agent (M/s Kfin Technologies Limited) at <a href="mailto:einward.ris@kfintech.com">einward.ris@kfintech.com</a>.</p> <p>The Company has well placed policies which outlines modes of reporting complaints or grievances for respective stakeholder groups.</p> <p>Link: <a href="https://www.gujaratgas.com/corporate-governance/bsrpolicies/">https://www.gujaratgas.com/corporate-governance/bsrpolicies/</a></p>							
26. <b>Overview of the entity’s material responsible business conduct issues –</b>							
<p>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</p> <p>GGL has identified most significant issues which are crucial for addressing the sustainable development goals in the line of business in which it operates. Material issues are identified by management based on their experience and the industry.</p>							



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	<p>Employees &amp; workers are the most important resources at GGL. Owing to the nature of business staff health and safety is critical for the Company. It is important for the Company to provide a safe working environment to its employees and workers to retain and enhance employee &amp; worker confidence and morale.</p>	<ul style="list-style-type: none"> <li>• GGL has a comprehensive Health safety policy and places a high priority on implementation of the same.</li> <li>• Robust OHS Management system with HSE specific SOPs &amp; Guidelines to prevent Health &amp; Safety related incidents</li> <li>• All critical activities are carried out after detailed risk assessment &amp; mitigations are implemented in line with OHS risk registers.</li> </ul>	<p>Negative, As Loss of Life or Loss of Working days due to work-related illness and injury, which may impede the work or supply and will involve compensations and other financials impacts.</p>
2	GHG & Carbon Emissions	Opportunity/ Risk	<p><b>O</b>- Natural Gas combustion emits fewer pollutants and GHGs as compared to coal or other polluting fuel combustion. As a result, GGL has a significant opportunity as it expands operations to deliver Natural Gas, an environment friendly fuel. Government/ Authority regulations on non-usage of polluting fuel can also have a positive impact on business operations.</p> <p><b>R</b> - Emission of Natural Gas directly into atmosphere from pipeline damage / equipment or as part of project &amp; maintenance activities since Natural Gas is predominantly methane which is a GHG.</p>	<p>NA</p> <ul style="list-style-type: none"> <li>• Effective coordination with digging agencies to prevent network damages.</li> <li>• Prompt emergency response for quick isolation of the damaged section.</li> <li>• Isolation valves at regulator-defined distances to reduce emissions after isolation.</li> <li>• Strengthening Gas leak detection systems &amp; process.</li> <li>• Effective preventive maintenance plan &amp; adherence to reduce breakdown instances</li> <li>• Efficient commissioning SOP to reduce Natural Gas emissions, among other things.</li> </ul>	<p>Positive, increase in operations will lead to reduction of carbon emissions as compared to polluting fuels &amp; increase in the overall profitability of the Company.</p> <p>Negative, Damages/failure of pipeline /equipment or planned release of gases as part of operation will lead to lost product (Natural Gas) into the atmosphere may lead to financial loss in terms of lost unbilled gas.</p>



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 changes can harm the Company by disrupting its infrastructure, installations and the distribution network. Government regulations and norms on climate and emissions can also have an impact on its business operations e.g. use of cleaner energy sources like hydrogen powered vehicles, EVs.	GGL has been identifying and evaluating climate change risks that could potentially impact its operations and will plan to and take necessary mitigating and adapting steps to combat such climate change risk.	Climate change could negatively impact the operations of the Company, resulting in financial losses.
4	Asset & Product Safety	Risk	<p>Since, the Company operates a city gas distribution business, asset &amp; product safety is of utmost importance.</p> <p>Critical shortcoming in asset &amp; product safety can cause major or man-made disasters which may have consequential impact on the Company's operations and could negatively impact the Company's reputation.</p>	<p>The Company regularly carries out health and safety campaigns among customers, and communities to address the risk.</p> <p>Risk management is done for all GGL critical assets – pipelines, CGS, CNG Stations through safety engineering studies tools like below to ensure risks are under ALARP (As Low As Reasonably Practicable):-</p> <ul style="list-style-type: none"> <li>• Hazard Operability study (HAZOP)</li> <li>• Quantitative Risk Assessment (QRA)</li> <li>• Escape Muster Evacuation &amp; Rescue Analysis (EMERA)</li> <li>• Hazardous Area Classification (HAC)</li> </ul> <p>The Company also complies with the international safety standards and local laws and regulations.</p>	Negative, Major Incidents / Disasters could result in significant revenue losses, increase in liabilities and also loss of reputation.
5	Human Rights	Risk	Any infringement of human rights will result in consequences. Additionally, it may have an impact on GGL's image and ability to attract talent.	GGL has a Human Rights Policy and the Company is committed to protect the human rights of all its stakeholders	Negative, Non-compliance with laws and regulations which could have a direct financial implication.



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)
6	Community Development	Opportunity	GGL promotes self-reliance and independence within the communities it serves in order for them to develop sustainably. Through a dedicated team that is focused on determining the requirements of the community surrounding its operating locations, the Company has been conducting CSR projects.	NA	Positive. Supporting the community development activities helps GGL to create a meaningful impact for the surrounding communities.
7	Data Privacy and Security	Risk	GGL is into city gas distribution business and distributes gas to domestic households, industries etc. A substantial amount of personal data is collected by the Company on a regular basis. In order to ensure the protection and security of the business-critical data & also personal data including that of customers being recorded, the Company takes necessary precautions.	By carrying out a cyber risk assessment, putting in place a business continuity plan for IT platforms, and adhering to the Information security & data privacy Policy, GGL ensures the privacy and security of data.	Negative, Cyber security and data privacy issues could have a negative impact on the day to day operations of the Company and financial losses.
8	Energy Water & Waste	Risk and opportunity	Improving energy efficiency throughout its business operations is a key component of GGL's Energy Strategy. GGL is working on Increasing the percentage of renewable power for combatting emissions.	GGL has taken the following steps to combat the risk: <ul style="list-style-type: none"> <li>• Use of renewable sources of energy</li> <li>• Switching to Gas based vehicles from traditional fuels like petrol and diesel</li> <li>• Optimum utilization of resources</li> <li>• Timely &amp; effective preventive maintenance to ensure efficient energy utilization</li> <li>• Reducing water consumption proportionately</li> <li>• Ensuring authorized disposal/treatment of hazardous waste such as Used Oil for re-refining</li> </ul>	Positive, Shifting towards renewable energy might reduce overall maintenance costs. It also contributes to a cleaner and greener environment.
9	Diversity, Inclusion & equal Opportunity	Opportunity	Organization which promotes a work culture that supports diversity inclusion & equal opportunity makes them a better place to work	GGL is committed to equal opportunities and the avoidance of discrimination on basis of caste, creed, gender, race, religion and disability	Positive, Since this motivates employees and workers to continue contributing to company's growth



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 following GGL Policies related to BRSR are uploaded on: <a href="https://www.gujaratgas.com/corporate-governance/brsrpolicies/">https://www.gujaratgas.com/corporate-governance/brsrpolicies/</a> <ul style="list-style-type: none"> <li>• Anti-Bribery and Anti-Corruption Policy</li> <li>• Whistle Blower Policy</li> <li>• Workplace Behavior Policy</li> <li>• Anti-harassment Policy</li> <li>• Human Rights Policy</li> <li>• Corporate Social Responsibility Policy</li> <li>• Grievance Redressal Policy for Customer &amp; Community</li> <li>• Code of Conduct</li> <li>• Health Safety Environment (HSE) Policy</li> <li>• Sustainable Development Policy</li> <li>• Information Security Policy</li> <li>• Debarment Policy – Contractors &amp; Vendors</li> </ul>									
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.	<ul style="list-style-type: none"> <li>• ISO 9001:2015 Quality management System</li> <li>• ISO 14001:2015 Environmental Management System</li> <li>• ISO 45001:2018 Occupational Health &amp; Safety Management System</li> </ul>									
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	<ul style="list-style-type: none"> <li>• <b>Plantation of Trees &amp; Saplings</b>  <b>Background:</b> Plantation of trees and saplings aid in making environment better. It purifies the air, conserves water, helps in climate control, preserves soil and benefits the overall environment in several other ways.  <b>Goal:</b> In FY 2025-26, GGL plans to carry out plantation of around 3500 sapling/trees.</li> <li>• <b>Digitalization Transformation Initiative</b>  <b>Background:</b> This project aims to integrate innovative digital solution and help GGL in the upgradation / replacement of existing systems and implementation of new digital systems/technology in line with industry best practices to ensure a futuristic competitive edge. This initiative will focus on Process Automation, Data digitalization, Enhance communication and capacity Building.  <b>Goal:</b> In FY 2025-26, GGL plans to carry out digital transformation across its business and operations with respect to following:                             <ul style="list-style-type: none"> <li>• Integrating on all existing critical data points on Centralized Monitoring Platform</li> </ul> </li> </ul>									



	<ul style="list-style-type: none"> <li>• Upgradation of automation infrastructure for comprehensive monitoring across all assets &amp; locations and also for better analysis insights and effective decision making</li> <li>• Automation of GGL Business processes through Custom solutions in terms of middle-ware application</li> <li>• <b>Solar Group Captive Project</b>  <b>Background:</b> Solar energy is a renewable energy and one of the cleanest &amp; greenest form of energy which causes neither pollution nor causes any damage to environment and is also economically cheap. Establishing a Solar Group Captive project to use the generated electricity for the Company Owned CNG stations.  <b>Goal:</b> In FY 2025-26, GGL has planned to install around 15 MW of Solar Group Captive project.</li> <li>• <b>Green Hydrogen Blending with Natural Gas for CGD</b>  <b>Background:</b> Green H<sub>2</sub> blending in Gas distribution network for more than 2 years now, starting with 5% and growing up to 8%. This Pilot project results will support in finalization of way forward for H<sub>2</sub> transportation through existing gas pipelines and ultimately contributing to emission reduction.  <b>Goal:</b> in FY 2025-26, Continue testing of material for long exposure to blended gas and further Increase the green hydrogen concentration in the Pilot project post approval from regulator.</li> <li>• <b>Injection of Bio-Gas into PNG/CNG system:</b>  <b>Background:</b> GGL has existing agreements with Bio-Gas manufacturers for supplying Bio-gas to be injected into GGL PNG/CNG system. This initiative of Bio-gas injection into CGD is being driven by regulator and will help in waste management, air pollution control and also reduces dependency on imported fossil fuel since Bio Gas is produced as a side product in the agricultural/food waste transformation process developed indigenously.  <b>Goal:</b> In FY 2025-26, based on Bio-gas manufacturers' readiness GGL will start off-take from suppliers into GGL PNG/CNG system at multiple locations Jamnagar, Morbi, Surat in addition to existing offtakes.</li> <li>• <b>Setting up new CNG stations:</b>  <b>Background:</b> GGL is influencing automobile users in its operational areas to use compressed natural gas as a clean automotive fuel through various campaigns. GGL has made it a priority to expand CNG transportation and dispensing infrastructure and facilities. 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 by use of other polluting fuels such as petrol and diesel.  <b>Goal:</b> In FY 2025-26, GGL plans to set up 47 new CNG stations across GGL operational areas. GGL also plans to upgrade 64 existing CNG stations in terms of capacity enhancement, Daughter to Daughter Booster and Daughter / Daughter Booster to Online stations.</li> </ul>
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	<ul style="list-style-type: none"> <li>• <b>Setting up LNG storage and regasification facility for CNG/PNG supply</b>  <b>Background:</b> Liquefied Natural Gas (LNG) is a natural gas, predominantly methane (CH<sub>4</sub>) that has been liquefied for ease of storage and transportation. This LNG is pressurized and re-gasified through ambient vaporizers for dispensing to customer vehicles as an automotive fuel and Piped natural gas to domestic, commercial and industrial customers on priority, in areas far away from gas supply point of supplier transmission pipeline.  <b>Goal:</b> In FY 2025-26, GGL plans to set up 5 new facilities for LNG storage and regasification.</li> <li>• <b>Social Commitments</b>  <b>Background:</b> GGL remains committed to give back to the society through its various CSR activities. These CSR activities are planned in order to serve the community specially the marginalized and vulnerable part of the society  <b>Goal:</b> In FY 2025-26, CSR activities will be done as part GGL social responsibility in association with recognised institutions/NGO/Government: <ul style="list-style-type: none"> <li>• Construction &amp; development of Anganwadis including in aspirational districts of Gujarat</li> <li>• Mangalam Canteen - Create sustainable livelihood and income generation through promotion of traditional food products &amp; culinary skill of women</li> <li>• Micro Enterprise Development - Encouraging rural women to start economical activities at small scale to change their socio-economic status by ensuring sustainable living</li> <li>• Custom Hiring Centers: Provide access to cost effective farm mechanization to the small &amp; marginal women farmers at a reasonable rate and also to generate livelihood</li> <li>• Cattle Feed Unit: Increase income of women farmers and provision of quality feed for cattle through establishment of cattle feed unit</li> <li>• Millet based value chain: Increase income of women by developing value chain and processing unit for millet and other bakery related food items</li> <li>• Development of Proof of Concept of Optical Camera based Smart Navigation System – Health development project by IKDRC to develop a computer navigation system for assisting total knee joint arthroplasty</li> <li>• Continue supplying free gas supply to crematoriums</li> </ul> </li> </ul>
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Disclosure Questions	
6.	<p>Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.</p>

**1. Plantation of Trees & Saplings**

**Achievement:** In 2024-25, GGL planted more than 3800 saplings as part of World Environment Day/Week Celebration exceeding the targeted plantations.

**2. Digitalization of processes for transparency in Governance, ease of operations & reduction in paper usage**

**Achievement:** In 2024-25, GGL along with GIPL have developed following automated module to increase efficiency of employees, improve customer experience, enhance agility, minimize revenue loss.

- QR based Attendance system implemented for GGL and contract employees which has eliminate the Biometric device dependencies and ease the attendance data collection form new offices. This has also helped to GGL for online tracking of contractor employee attendance.
- Online OMS system implemented with quarterly KPI review and yearly employee performance assessment.
- SPOT Bill application implemented with additional feature like OCR based meter reading.
- Digitalize the process for empanelment of Vendors for Contractors

**3. Green Hydrogen Blending with Natural Gas for CGD**

**Update:** In 2024-25, GGL conducted assessments & tests on testing riser w.r.t. 15% H<sub>2</sub> blending (without exposing the customers to increased blending). The tests included Homogeneity Test of Blended gas, Burner behavior Test, Odor concentration Test etc. Results were satisfactory with no areas of concern. Quantitative risk assessment (desktop study) was done for PNG pipeline network with up to 15% H<sub>2</sub> blending to understand the risks involved due to higher blending levels for which the results were found within ALARP (As Low As Reasonably Practicable) levels. Material testing were also done for various network assets to establish any deteriorating effects on network health due to blended hydrogen exposure. All test results were satisfactory and same was also presented to industry regulator.

**4. Injection of Bio-Gas into PNG/CNG system:**

**Achievement:** In 2024-25, GGL in collaboration with Bio-gas manufacturers, has kick-started the operation of off-taking supply of Biogas into GGL PNG/CNG system at three new locations, taking the total tally of bio-gas off-take to seven:

- Indore (UDI GA): Started off-take from Bio-gas producer – M/s Indore Clean Energy Pvt Ltd through cascades.
- Gurdaspur (H&G GA): Started off-take from Bio-gas producer – M/s MEPL through injecting CBG into GGL MP PE pipeline
- Hoshiarpur (H&G GA): Started off-take from Bio-gas producer – M/s Reliance Chemicals and Materials Limited through cascades.

**5. Setting up new CNG stations:**

**Achievement:** In FY 24-25, GGL has commissioned 17 new CNG stations and upgradation completed for 49 CNG stations

**6. Setting up LNG storage and regasification facility for CNG/PNG supply:**

**Achievement:** In FY 24-25, GGL has commissioned 1 new LCNG station at Nalasopara in Thane GA.



	<p><b>7. Investing in Renewable Energy</b></p> <p><b>Update:</b> GGL published an open tender for to installation of around 15 MW of Solar Group Captive project to use the generated electricity for the Company Owned CNG stations and received good response from the bidders. Planning to close the tendering Process soon.</p> <p><b>8. Relocation of Corporate Offices</b></p> <p><b>Achievement:</b> GGL has completed shifting of all of three corporate offices at one single location in Gandhinagar which has saved both administrative cost and reduced vehicle emissions.</p> <p><b>9. Social Commitments</b></p> <p><b>Achievements:</b></p> <ul style="list-style-type: none"> <li>• Industry responsive skill development training - GGL has imparted industry responsive skill development to needy and unemployed youth to around 500 candidates through M/s Aspire Disruptive Skill (ADS) Foundation. Around 68 candidates have been placed.</li> <li>• Construction completed for new building for Kanya Ashram Shala at Vapi.</li> <li>• Construction &amp; Development of Anganwadis across Gujarat – Construction of Pilot Anganwadis completed at three different locations of Gujarat viz. Karai, Dahod and Dediapada. Khat Mahurat was done in the august presence of Honourable Chief Minister of Gujarat in January 2025. Call out has been issued for 201 Anganwadis in 8 districts of Gujarat.</li> <li>• Mangalam Canteen - One canteen has started in Varahi village, Santalpur Taluka with footfall of approx. 30 people having lunch. Canteen location finalised in Subir, Nizar and Kukurmunda. These Canteens create sustainable livelihood and income generation through promotion of traditional food products &amp; culinary skill of women</li> <li>• Micro Enterprise Development - Total women enterprises started till March 2025 are 171 along with 79 who have been selected after completion of training in Subir, Nazar and Kukurmunda. 200 Women have been provided material support in Garbada and Nandod</li> <li>• Custom Hiring Centres (CHCs) - Set up of 6 CHC Units in Subir, Nizar and Kukurmunda. In Kawant and Naswadi training sessions were organized by SFT at the block level for CHC committee members from both CHCs. The training aimed to build the capacities of committee members by enhancing their understanding of the objectives, functioning, and implementation processes under the CHC initiative.</li> <li>• Cattle Feed Unit - Machinery has been installed in Subir, Nizar and Kukurmunda for establishment of cattle feed unit. Order placed for procurement of machinery at Garbada and Ghoghamba</li> <li>• Millet Based Value Chain - 2 no. Millet based processing units(primary &amp; value addition) set up in Naswadi, Kolamba</li> <li>• Development of Proof of Concept of Optical Camera based Smart Navigation System – Experimenting with two marker designs one with four smaller markers (M4) and another with two smaller markers (M2) and compared their performance to a single marker design, additionally different marker shapers other than squares can be designed by rearranging the smaller ArUco markers.</li> </ul>
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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 available in Annexure-7 of the Board's Report for the FY 2024-25.								
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 SJ Haider, IAS- Member 3. Shri Bhadresh Mehta- Member 4. Prof. Yogesh Singh- Member								
10.	<b>Details of Review of NGRBCs by the Company:</b>									
	<b>Subject for Review</b>	<b>Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee</b>								
		<b>P1</b>	<b>P2</b>	<b>P3</b>	<b>P4</b>	<b>P5</b>	<b>P6</b>	<b>P7</b>	<b>P8</b>	<b>P9</b>
	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.	<b>P1</b>	<b>P2</b>	<b>P3</b>	<b>P4</b>	<b>P5</b>	<b>P6</b>	<b>P7</b>	<b>P8</b>	<b>P9</b>
		No								
12.	<b>If answer to question (1) above is "No" i.e. not all</b>	<b>Principles are covered by a policy, reasons to be stated:</b>								
	<b>Questions</b>	<b>P1</b>	<b>P2</b>	<b>P3</b>	<b>P4</b>	<b>P5</b>	<b>P6</b>	<b>P7</b>	<b>P8</b>	<b>P9</b>
	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. GGL 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 is Good governance & sustainability Policies & practices		100%	
Key Managerial Personnel	4	All principles Impact is Deeper understanding on the aspects of Business Responsibility, Sustainability, its integration with organization's business decisions		100%	
Employees other than BoD and KMPs	96	POSH, Managing Self, Employee Happiness, Workshop on the Development of Pipeline Infrastructure for Connectivity of CBG Plants to CGD Networks, IBC Suraksha Kavach – Annual Summit – cum – Workshop on Prevention, Detection & Control of HSE at Workplace 24 x 7, ESRI India User Conference 2024, ESRI India Developer Summit, Conference on Green Hydrogen, India HR Summit, NGV India Summit; Workshop on Compressed Bio-Gas, Health & Safety, Technical competency, Cyber Security Awareness, Gaseous Hydrocarbon Flow Measurement & Custody Transfer etc. Impact is enhanced employee awareness on matters of sustainability and also human rights		86%	
Workers	3026	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 Obligations) 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	-	Tehsildar	27000	Penalty against starting Construction activity pending land conversion approval for CGS	No
Penalty/ Fine	-	Deputy Commissioner of State Tax Jurisdiction :PALGHAR: Maharashtra	231354	Based on audit observation SCN issued on following: 1. GST to be recovered on the value of income appearing as provision. 2. 100% ITC not eligible against IMS supply, Only Prop. ITC eligible as PNG/CNG turnover is non-taxable.	Yes
Settlement Compounding fee	There were no compounding fees / settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators / law enforcement agencies / judicial institutions, in FY 2024-25.				



Non - Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment Punishment	There were no non-monetary penalties in proceedings (by the entity or by directors / KMPs) with regulators / law enforcement agencies / judicial institutions, in FY 2024-25.			
<b>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</b>				
Case Details			Name of the regulatory / enforcement agencies / judicial institutions	
Based on audit observation SCN issued on following: 1. GST to be recovered on the value of income appearing as provision. 2. 100% ITC not eligible against IMS supply, Only Prop. ITC eligible as PNG/CNG turnover is non-taxable.			Appellate authority being aggrieved with the order received from Dy, Commissioner of SGST for confirming demand	
<b>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. -</b>				
Yes, the Company has an Anti-corruption and Anti-Bribery policy. Employees, workers, intermediaries, consultants, dealers, contractors, suppliers, etc. working for or acting on behalf of the Company are subject to Company's anti-corruption and anti-bribery policy. The Policy reflects the Company and its management's commitment for maintaining highest ethical standards while undertaking open and fair business practices and culture, and implementing and enforcing effective systems to detect, counter and prevent bribery and other corrupt business practices. Refer link for anti-corruption and anti-bribery policy <a href="https://www.gujaratgas.com/corporate-governance/brsrpolicies/">https://www.gujaratgas.com/corporate-governance/brsrpolicies/</a>				
<b>5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption</b>				
Particulars	FY 2024-25		FY 2023-24	
Directors	There were no instances of any disciplinary action taken by any law enforcement agency for the charges of bribery/ corruption against Directors/ KMPs/employees/workers. The senior leadership upholds the highest level of integrity and instills the same in other levels of management.			
KMPs				
Employees				
Workers				
<b>6. Details of complaints with regard to conflict of interest:</b>				
Particulars	FY 2024-25		FY 2023-24	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	GGL has not received any complaints with respect to conflict of interest. Conflicts of interest can arise when an employee has a personal interest or is engaged in an activity that could impair their capacity to carry out tasks impartially, objectively, and successfully.			
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	The Company upholds highest standards of ethics and compliance in order to prevent any kind of conflict of interest, and we are vigilant in swiftly identifying and minimizing any such occurrences.			
<b>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.</b>				
Not Applicable, as there were no instances of corruption or conflicts of interest. No corrective action was required to be taken on matters pertaining to fines / penalties / action taken by regulators / law enforcement agencies / judicial institutions.				
<b>8. Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) in the following format:</b>				
Particulars			FY 2024-25	FY 2023-24
Number of days of accounts payables			19.88	18.82



<b>9. Open-ness of business</b>			
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:			
<b>Parameter</b>	<b>Metrics</b>	<b>FY 2024-25</b>	<b>FY 2023-24</b>
Concentration of Purchases (Refer note 1)	a. Purchases from trading houses as % of total purchases	1.32%	0.83%
	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	22%	21%
	b. Number of dealers / distributors to whom sales are made	5	5
	c. Sales to top 10 dealers/distributors as % of total sales to dealers / distributors	100%	100%
Share of RPTs in (Refer note 3-6)	a. Purchases (Purchases with related parties / Total purchases)	86.27%	89.84%
	b. Sales (Sales to related parties / Total Sales)	0.003%	0.003%
	c. Loans and advances (Loans & advances given to related parties / Total loans & advances)	-	-
	d. Investments (Investments in related parties / Total Investments made)	25.97%	25.96%

**Notes:**

1. Concentration of Purchases include Trading House purchases considering Gas Purchases through Indian Gas Exchange Limited
2. Concentration of Sale includes details for CNG sales made to dealers / distributors (HPCL, BPCL, IOCL, Nayara energy, Reliance BP) as % of Total GGL sales of all segments
3. For reporting of purchases & sales of goods & services, those which are linked to the business of Natural Gas of GGL have been considered.
4. Advances given in the routine course of business have not been considered for reporting.
5. Investments do not include the deposits made to GSFS in routine course of business.
6. Investments in related party do not include the equity investment in GSPC LNG Ltd. (a government related entity for Gujarat Gas Limited). This is in accordance with exemption provided under Ind AS – 24 Related Party Disclosure and also in line with disclosure of Related Party Transactions as per annual accounts.

**Leadership Indicators**

<b>1. Awareness programmes conducted for value chain partners on any of the Principles during the financial year:</b>		
<b>Total number of awareness programmes held</b>	<b>Topics / principles covered under the training</b>	<b>%age of value chain partners covered (by value of business done with such partners) under the awareness programmes</b>
Contractor staff – 3025	Principle 3, 6 & 9 are covered under these programmes. Training / awareness topics for contractor staff – <ul style="list-style-type: none"> <li>• Basic safety training</li> <li>• Technical competency trainings (CGD O&amp;M training, Work at height, GI plumbing, Defensive driving, CNG filling, PE welder training etc.)</li> <li>• Fire-fighting training</li> <li>• First Aid training</li> <li>• Lifesaver compliance</li> <li>• PPE usage</li> <li>• Permit to Work system</li> <li>• Hazard identification and site-specific risk assessment</li> <li>• Emergency handling</li> </ul>	Contractor staff - 100%
Customers, general public & other utilities – 2732	Natural Gas related safety awareness sessions for customers, villages along pipeline route, Societies, Schools, other utilities and public in general covering 29825 people Every new customer is provided awareness of safety aspects related to Natural Gas during commissioning/conversion activity.	100% new customer during commissioning/conversion.



2.	<p><b>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.</b></p> <p>Yes, the Company has Code of Conduct for the Board of Directors and Senior management personnel which provides clear guidelines for avoiding and disclosing an actual or potential conflict of interest with the Company.</p> <p>All Directors are required to disclose to the Board their concern / conflict of interest during their onboarding and any subsequent modifications have to be intimated timely.</p> <p>The Company receives an annual declaration from its Board of Directors and senior management personnel on the entities they are interested in, and ensures requisite approvals as required under the applicable laws are taken prior to entering into transactions with each entity.</p> <p>Link for Conflict of Interest/ Code of Conduct: <a href="https://www.gujaratgas.com/pdf/ggl-code-of-conduct.pdf">https://www.gujaratgas.com/pdf/ggl-code-of-conduct.pdf</a></p>
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**PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe**



The Second Principle is primarily concerned with production and consumption of resources. It focuses on protecting natural resources by responsible consumption and creating those products which reduces negative impact to environment and society throughout its Lifecycle.

GGL is a Company which is into the business of distribution of Natural Gas, As compared to other fuels it emits less carbon into the environment and has low impacts on the environment. GGL is willing to support local vendors, vulnerable and marginalized groups, and other supply chain partners who can help us to achieve our strategic objectives and long-term sustainable aspirations because doing so would mean aiding the support to the economy as a whole. GGL has Sustainable development policy in place to mitigate these issues and tenders general terms & conditions that require vendors to comply with all Health, Safety and Environment, human rights & all other applicable regulatory compliances.

**Essential Indicators**

1.	<p><b>Percentage of R&amp;D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&amp;D and capex investments made by the entity, respectively.</b></p>		
	FY 2024-25	FY 2023-24	Details of improvements in environmental and social impacts
R&D	Nil	Nil	Nil
Capex	1.56%	0.90%	<p><b>Establishment of LNG/LCNG Station:</b> GGL has commissioned its 5<sup>th</sup> LNG Storage &amp; regasification facility (small scale) at Nalasopara, Thane for PNG &amp; CNG supply to customers. Liquefied Natural Gas (LNG) facilitates ease of storage and transportation of Natural Gas.</p>

2.	<p><b>a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)</b></p> <p><b>b. If yes, what percentage of inputs were sourced sustainably?</b></p> <p>GGL is a City Gas Distribution (CGD) Company which provides Natural Gas to its consumers. Natural Gas reduces approximately around 50% greenhouse gas (GHG) emissions compared to coal used in various industrial applications. CGD entity facilitates major transportation of gas through pipelines to various places, thereby replacing the carbon footprint generated by transporting liquid fuel/coal through roads/rails.</p> <p>GGL now operates all hired Mobile Cascade vehicles on CNG (Compressed Natural Gas) as a cleaner environment friendly fuel. They were previously being run on diesel.</p> <p>The Company has a process of procurement through E- tenders which has resulted in reduction in use of paper.</p> <p>GGL E- tenders have defined Scope of work and general terms and conditions that covers aspects of sustainable sourcing in terms of ethical conduct &amp; environmental compliances by linking these material/service sourcing being compliant to GGL SOPs &amp; Guidelines.</p> <p>GGL contractor sources materials from GGL approved Vendor list. These vendors who are part of GGL approved Vendor list go through a qualification assessment process by GGL appointed Third party. Criteria for assessment include ISO certification related to Environmental Management system, Quality Management system &amp; Occupational Health &amp; Safety Management System.</p> <p>Additionally, GGL encourages its partners to adhere to Safety and environmental standards like, ISO 14001 and ISO 45001.</p>
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**3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.**

The Company is a City Gas Distribution (CGD) company, which is involved in distribution of gas. Owing to the nature of the product of the Company, the same cannot be reclaimed and hence the question of reusing, recycling and disposing at the end of life is not applicable to this sector.

However, GGL has a well-established process of waste management which includes collection, disposal and further recycling as applicable for waste generated during project and operational activities of the organisation. This includes the following:

- a) Plastic waste - Plastic waste generated at GGL includes PE pipe short pieces (<5 meters) which cannot be re-used and collected by contractor and submitted to GGL stores. Same is checked through the material reconciliation process. This waste is then sold through auction at MSTC official website.
- b) E-waste - E-waste generated at GGL is from the offices & owned CNG stations. Waste is collected and sent to Stores and are then disposed off to E-waste authorized vendors
- c) Hazardous Waste - Hazardous waste generated at GGL comprising used oil from equipment such as CNG compressors are collected by GGL contractor for compressor maintenance and is sent to the pollution control board approved vendors for recycling.
- d) Other non-hazardous waste - Waste such as food, paper, cardboard, metal, glass etc. are collected and disposed/sold as scrap to scrap vendors / municipal waste collectors.

**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 to the Company because of the nature of its product and service offerings. GGL has an established SOP on Waste management which clearly defines project & operational waste collection and disposal. GGL when obtaining consent from the State Pollution Control Board (SPCB) submits its hazardous waste management plan and ensures compliance with the requirements of SPCB consent regarding waste management and relevant data reporting to SPCB for the same.

**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?**

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)
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Life cycle assessment for any of the products has not been currently performed by GGL.

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

Name of product/ Service	Description of the risk/ concern	Action Taken
Life cycle assessment for any of the products is not currently performed by GGL. There are no significant social or environmental concerns and/or risks arising from production or disposal of products/services.		

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

Indicate Input Material	Recycled or re-used input material to total material	Recycled or re-used input material to total material
	FY 2024-25	FY 2023-24

GGL is in the business of distribution of Natural Gas to domestic, commercial, industrial & CNG Consumers. Natural Gas and other project inputs materials (pipeline/fittings/equipment etc.) procured generally do not include any recycled/reused material considering safety requirements & standards. Therefore, over-all no recycled or reused input material can be considered for GGL.



<b>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</b>						
	FY 2024-25			FY 2023-24		
	Re- used	Recycled	Safely Disposed	Re- used	Recycled	Safely Disposed
Plastics (including packaging)	-	-	0.0	-	-	7.57
E-Waste	-	-	0.9	-	-	1.16
Hazardous Waste*	-	80.6	-	-	91.63	-
Battery waste	-	-	1.4	-	-	1.4
Other non-hazardous Waste	-	-	317.0	-	-	310.30
*Hazardous waste "Used Oil" is Given to PCB (Pollution Control board) approved vendor for re-refining.						
<b>5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category.</b>						
Indicate Product Category				Reclaimed products and their packaging materials as % of total products sold in respective category		
Not available as product recycling is not relevant for the industry. GGL product is Natural Gas which is used as fuel therefore no reclaiming is possible considering the very nature of product, also no packaging material is involved.						

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



**16 PEACE, JUSTICE AND STRONG INSTITUTIONS** 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.

GGL 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. GGL 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	%
<b>Permanent Employees</b>											
Male	750	750	100%	750	100%	-	-	750	100%	-	-
Female	50	50	100%	50	100%	50	100%	-	-	-	-
<b>Total</b>	<b>800</b>	<b>800</b>	<b>100%</b>	<b>800</b>	<b>100%</b>	<b>50</b>	<b>6%</b>	<b>750</b>	<b>94%</b>	<b>-</b>	<b>-</b>
<b>Other than Permanent Employees</b>											
Male	53	53	100%	53	100%	-	-	-	-	-	-
Female	5	5	100%	5	100%	5	100%	-	-	-	-
<b>Total</b>	<b>58</b>	<b>58</b>	<b>100%</b>	<b>58</b>	<b>100%</b>	<b>5</b>	<b>8.6%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



<b>b. Details of measures for the well-being of workers:</b>											
Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number	%	Number	%	Number	%	Number	%	Number	%
<b>Permanent workers</b>											
Male	91	91	100%	91	100%	-	-	91	100%	-	-
Female	4	4	100%	4	100%	4	100%	-	-	-	-
<b>Total</b>	<b>95</b>	<b>95</b>	<b>100%</b>	<b>95</b>	<b>100%</b>	<b>4</b>	<b>4%</b>	<b>91</b>	<b>96%</b>	<b>-</b>	<b>-</b>
<b>Other than Permanent workers</b>											
Male	Not reported as Other than permanent workers are hired by GGL Contractors on need basis for business operations										
Female											
<b>Total</b>	<b>12508</b>	<b>12508</b>	<b>100%</b>	<b>12508</b>	<b>100%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
At GGL, workers are hired through "Third Party Contractors", on need basis for completion of identified business operations from time to time and mechanisms are being built to track workers that GGL engages through "Third Party Contractors".											
<b>c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format –</b>											
								<b>FY 2024-25</b>	<b>FY 2023-24</b>		
Cost incurred on well-being measures as a % of total revenue of the company								0.044% (INR 7,62,16,256.09 )	0.054% (INR 8,73,45,670.49)		
<b>Note:</b> 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 GGL Contractors on need basis for business operations.											
<b>2. Details of retirement benefits, for Current Financial Year and Previous Financial Year.</b>											
Benefits	FY 2024-25			FY 2023-24							
	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*	93.24%	100%	Yes	93.05%	100%	Yes					
ESI*	1.63%	0	Yes	3.48%	0	Yes					
Others Please Specify (National Pension Scheme)	Nil	Nil	NA	Nil	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											
<b>3. Accessibility of workplaces</b>											
<b>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.-</b>											
The Company owned offices are accessible to differently abled employees and workers wherever required. Wheelchair's facilities are available at the Company owned offices of Gujarat Gas Limited.											
<b>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</b>											
Yes, the Company has an equal opportunity policy in place which is applicable to all stakeholders under its human rights policy. The policy states that the organization is dedicated to providing the necessary infrastructure and people-centric policies to enable and support individuals with disabilities to participate in the organization's value creation process.											
Link to the policy: <a href="https://www.gujaratgas.com/corporate-governance/brsrpolicies/">https://www.gujaratgas.com/corporate-governance/brsrpolicies/</a>											



<b>5. Return to work and Retention rates of permanent employees and workers that took parental leave.</b>										
Gender	Permanent Employees					Permanent Workers				
	Return to work rate		Retention rate			Return to work rate		Retention rate		
Male	100%		97%			-		-		
Female	100%		100%			-		-		
<b>Total</b>	<b>100%</b>		<b>97%</b>			<b>-</b>		<b>-</b>		
<b>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.</b>										
						<b>Yes/No (If Yes, then give details of the mechanism in brief)</b>				
Permanent Workers						Yes, the Company has a stage wise grievance redressal procedure as mentioned in Workplace Behaviour policy & Human Rights Policy which is an easily accessible mechanism available to all the employees for redressal of their grievances. Grievance Committee ensures timely redressal of grievance. Managing Director provides final decision on basis of the facts of the case submitted to him or her by the Committee.				
Other than Permanent Workers										
Permanent Employees										
Other than Permanent Employees										
<b>7. Membership of employees and worker in association(s) or Unions recognized by the listed entity:</b>										
Presently, there are two unions in GGL i.e. GGCL Employees Union, Surat; GGCL staff Union, Ankleshwar representing the permanent workers of the Company.										
<b>FY 2024-25</b>										
<b>FY 2023-24</b>										
	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)
	800		-			NA	833		-	
<b>Total Permanent Employees</b>	800		-		NA	833		-		NA
Male	750		-		NA	782		-		NA
Female	50		-		NA	51		-		NA
<b>Total Permanent Workers</b>	<b>95</b>		<b>95</b>		<b>100%</b>	<b>109</b>		<b>109</b>		<b>100%</b>
Male	91		91		100%	103		103		100%
Female	4		4		100%	6		6		100%
<b>8. Details of training given to employees and workers:</b>										
<b>FY 2024-25</b>										
<b>FY 2023-24</b>										
Category	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No.(B)	%(B/A)	No.(C)	%(C/A)		No.(E)	%(E/D)	No.(F)	%(F/D)
<b>Employees</b>										
Male	803	713	89%	803	100%	812	106	13.05%	107	13.18%
Female	55	51	93%	55	100%	51	0	0.00%	0	0.00%
<b>Total</b>	<b>858</b>	<b>764</b>	<b>89%</b>	<b>858</b>	<b>100%</b>	<b>863</b>	<b>106</b>	<b>12.28%</b>	<b>107</b>	<b>12.40%</b>
<b>Workers</b>										
Male	91	0	0%	58	64%	103	5	4.85%	0	0%
Female	4	0	0%	1	25%	6	0	0%	0	0%
<b>Total</b>	<b>95</b>	<b>0</b>	<b>0%</b>	<b>59</b>	<b>62%</b>	<b>109</b>	<b>5</b>	<b>4.59%</b>	<b>0</b>	<b>0%</b>
Above Details pertaining to workers includes disclosure for Permanent Workers only.										
For 'Other than Permanent workers' which constitutes of Contractor staff, they all undergo Safety / Technical Training before deployment										



<b>9. Details of performance and career development reviews of employees and worker:</b>						
Category	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
<b>Employees</b>						
Male	803	748	93.15%	812	776	95.56%
Female	55	51	92.73%	51	51	100%
<b>Total</b>	<b>858</b>	<b>799</b>	<b>93.12%</b>	<b>863</b>	<b>827</b>	<b>95.82%</b>
<p><b>Note:</b> Performance and career development reviews of Permanent employees are conducted every quarter, the numbers disclosed represent performance reviews conducted for respective previous Financial years                      Performance and career development reviews of most of the Other than Permanent employees are not applicable to them since their reviews are due in FY 2025-26.</p>						
<b>Workers</b>						
Male	Permanent Workers are the union workers whose performance is considered and settled via the settlement agreements determined over a 4 years period.  Other than Permanent Workers are hired by GGL Contractors on need basis for completion of identified business projects & operations from time to time. Performance & Career development review of these workers is not in GGL scope, GGL evaluates the performance of Contractors/Agency and not individuals hired by the contractors.					
Female						
Total						
<b>10. Health and safety management system:</b>						
<b>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?</b>						
<p>Yes, GGL has established its Occupational Health, Safety Management system with reference to ISO standard 45001:2018 and has successfully completed its recertification &amp; periodic audits. The certification demonstrates company's ongoing dedication to health and safety management. GGL 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.</p> <p>GGL 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 management at each level. GGL'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). GGL operations are driven by the goal of zero injuries, with the aim to ensure that every employee working for and on behalf of the company returns home safely at the end of each working day. GGL ensures Annual Health check-ups of all the employees. Health and Safety Management system coverage includes:</p> <ul style="list-style-type: none"> <li>• HSE Policy</li> <li>• Standard Operating Procedures and Guidelines on HSE and other Functions</li> <li>• HSE performance management</li> <li>• Hazard Identification &amp; Risk Management</li> <li>• Permit to Work System</li> <li>• Work Place Inspection and Lifesaver compliance</li> <li>• Safety &amp; Technical Competency Training</li> <li>• Outsourced services management</li> <li>• Internal &amp; External Safety Audits</li> <li>• Incident and emergency management, investigations &amp; corrective actions</li> <li>• Document Management</li> <li>• Management reviews etc.</li> </ul> <p>GGL HSE Management system is implemented covering all GGL operating locations and corporate functions.</p>						
<b>b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?</b>						
<p>The identification of Health and Safety hazards associated with GGL'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 GGL workplace, and activities of all personnel (i.e., contractors, suppliers, visitors etc.) having access to GGL workplace.</p>						



GGL has established procedure:

- To identify the hazards and Environment Impacts associated with GGL’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 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 GGL having regard to legal obligation and GGL own policy.

GGL has established various tools including but not limited to these 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 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 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, GGL has well defined processes for workers to report the work-related hazards and to remove themselves from such risks All GGL 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.

GGL has defined targets for reporting hazards for its contractors, so as 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 criticality of hazard or its corrective actions which are tracked in the system.

GGL motivates 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, GGL has established following policies for employees to support them for non-occupational medical & healthcare services:

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

GGL 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 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.000	0.490
	Workers	0.130*	0.190*
Total recordable work-related injuries	Employees	0	1
	Workers	13	7
No. of fatalities	Employees	0	0
	Workers	0	2
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

\*Including in the contract workforce



12.	<p><b>Describe the measures taken by the entity to ensure a safe and healthy workplace.</b></p> <p>GGL has established its Occupational Health and Safety management system with reference to ISO standard 45001:2018. Key aspects of its Health &amp; Safety Management focusing towards ensuring safe &amp; healthy workplace are:</p> <p><b>Risk Management System:</b> OH&amp;S Risk register have been established identifying &amp; mitigating risks related to all safety critical activities carried out at GGL.</p> <p>Risk and Impact Register maintained by GGL</p> <ul style="list-style-type: none"> <li>• Provides information regarding the hazards and environment impacts associated with activities / facilities</li> <li>• Provides the basis for significance and prioritization for control of risk and impacts</li> <li>• Forms the basis for an action plan</li> <li>• Defines the controls to manage the health and safety risks and environment aspects</li> </ul> <p>The established risk and impact registers are periodically reviewed and updated for addition or deletion of hazards and environment impacts &amp; effectiveness of the control measures.</p> <p>Safety Engineering studies such as HAZOP study, Quantitative Risk Assessment Tools involving Third party subject matter experts &amp; latest software for identifying &amp; Quantifying the probable risks related to any GGL installation/facility – CNG, CGS, Pipeline etc. and implementing mitigation measures recommended as a result of these studies to ensure safe work place for GGL employees &amp; public.</p> <p><b>Work Permit System:</b> GGL has established and maintains Work permit system to ensure all works potentially hazardous to people, environment, or asset are controlled and conducted safely.</p> <p><b>GGL Lifesavers:</b> GGL 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 GGL Lifesaver areas. GGL Lifesavers areas are listed below:</p> <ul style="list-style-type: none"> <li>• Safe Systems of Work</li> <li>• Gas Escape Handling</li> <li>• Excavation, Manual boring, &amp; Horizontal Directional Drilling (HDD)</li> <li>• Working at Height</li> <li>• Confined Space Entry</li> <li>• Lifting Operation</li> <li>• Electrical</li> <li>• Driving</li> <li>• Compressed Natural Gas (CNG) Handling</li> <li>• Liquefied Natural Gas (LNG) Handling</li> </ul> <p><b>Providing Personal Protective Equipment:</b> GGL provides PPE kit with all relevant safety gear to all its site going employees and staff and also mandates its contractors to ensure availability of adequate &amp; appropriate PPEs for their staff to protect the site personnel from injury</p> <p><b>Internal Audit:</b> 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 in order to determine whether or not the QHSE management system has been properly implemented and maintained.</p> <p><b>Incident Investigation &amp; Corrective Actions:</b> GGL has established, implemented and is maintaining a process to record, investigate and analyze nonconformities and incidents and to take actions to mitigate risks and undertake corrective and preventive actions for avoiding re-occurrence of such incidents in future.</p> <p><b>Asset Integrity:</b> GGL 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).</p> <p>GGL operations are driven by the goal of zero injuries, with the aim to ensure 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, GGL always ensures training and safety awareness campaigns for employees, associates and contractors and PNG/CNG customers.</p>																											
13.	<p><b>Number of Complaints on the following made by employees and workers:</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2"></th> <th colspan="3">FY 2024-25</th> <th colspan="3">FY 2023-24</th> </tr> <tr> <th>Filed during the year</th> <th>Pending resolution at the end of year</th> <th>Remarks</th> <th>Filed during the year</th> <th>Pending resolution at the end of year</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>Working Conditions</td> <td colspan="6" rowspan="2" style="text-align: center;">No such complaints for working conditions and health and safety were received.</td> </tr> <tr> <td>Health &amp; Safety</td> </tr> </tbody> </table>								FY 2024-25			FY 2023-24			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	No such complaints for working conditions and health and safety were received.						Health & Safety
	FY 2024-25			FY 2023-24																								
	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	No such complaints for working conditions and health and safety were received.																											
Health & Safety																												



<b>14. Assessments for the year:</b>	
	<b>% of your plants and offices that were assessed (by entity or statutory authorities or third parties)</b>
Health and safety practices Working Conditions	<ul style="list-style-type: none"> <li>• In order to ensure and monitor site safety compliances, GGL management (middle &amp; senior) regularly conducts HSE tours at Sites to assess the safety compliance and coach site team in terms of safety requirements and understand any concerns related to site safety. More than 2,100 HSE Tours have been conducted at GGL in FY 2024-25.</li> <li>• In order to ensure and monitor site safety compliances, GGL engineers regularly conducts Lifesaver-Workplace Inspections (WPI) at Sites. The Lifesaver score is tracked for each geographical region. More than 16,300 Work place inspections have been done in FY 2024-25. GGL has successfully conducted compliance audits &amp; applicable recertification audits with respect to below listed PNGRB regulations through Petroleum and Natural Gas Regulatory Board (PNGRB) empaneled Third Party Inspection Agency (TPIA) for Geographical Areas.</li> <li>• <b>T4S &amp; IMS Certification Audits:</b> Successfully completed for 1 Natural gas pipeline (Hazira Ankleshwar pipeline) and Fourteen (14) Geographical Areas in line with PNGRB Technical Standards and Specifications including Safety Standards (T4S), regulations &amp; PNGRB Integrity Management System (IMS), regulations in FY 2024-25.             <ul style="list-style-type: none"> <li>- Palghar district &amp; Thane Rural GA</li> <li>- Amritsar GA</li> <li>- Valsad GA</li> <li>- Dadra &amp; Nagar Haveli GA</li> <li>- Surendranagar GA</li> <li>- Gandhinagar GA</li> <li>- Bhavnagar GA</li> <li>- Jamnagar GA</li> <li>- Navsari GA</li> <li>- Surat, Ankleshwar and Bharuch (SAB) GA</li> <li>- Hazira GA</li> <li>- Rajkot (including Morbi) GA</li> <li>- Nadiad GA</li> <li>- Dahej GA</li> </ul> </li> <li>• <b>Periodic ERDMP Re-Certification Audits:</b> Successfully completed for One (1) Geographical Area (GA) – Dahod GA in line with PNGRB Codes of Practices for Emergency Response and Disaster Management Plan, regulations in FY 2024-25. GGL QHSE integrated management system was audited by Third party M/s Bureau Veritas FY 2024-25 with respect to respective ISO standards. Post successful audit GGL was recertified for following standards :             <ol style="list-style-type: none"> <li>1. Quality Management System standard ISO 9001:2015</li> <li>2. Environmental Management System Standard ISO 14001:2015</li> <li>3. Occupational Health &amp; Safety Management System Standard ISO 45001:2018</li> </ol> </li> </ul>
<b>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 &amp; safety practices and working conditions.</b>	
<p>All major incidents at GGL are investigated through an internal independent enquiry/investigation committee comprising of a Senior experienced Team leader and Technical Manager of that particular domain along with experienced HSE professional. The investigation report is established and also submitted to regulatory body, PNGRB along with compliance actions. Corrective actions as identified in these investigation reports are implemented to prevent re-occurrence of such incidents.</p> <p>Any significant risk arising from assessment of health &amp; safety practices and working conditions are also captured in risk registers such as occupational health &amp; safety risk register and may also be included in business risk register. All mitigation/assurance activities identified during investigation are implemented through existing or new controls. e.g.</p> <ol style="list-style-type: none"> <li>1. External Training on Emergency Response &amp; Disaster Management Plan (ERDMP) &amp; clarity on roles and responsibilities for all employees and contractor staff involved in Emergency</li> <li>2. Utility Co-ordination meeting with District Authority involving officials from government and private utilities sensitizing them about hazards associated with damage to gas pipelines.</li> </ol>	



3. Reviewed and strengthened existing safety training modules and carrying out refresher Technical Competency & Safety Training on CGD O&M for contractual staff and own employees.
  4. Comprehensive review of mock drills plan for inclusion of all possible different scenarios
  5. The procedure for emergency response and handling technical complaints was reviewed and revised to include an escalation matrix with timeline especially for gas escape/probable ingress whenever gas concentration is observed above LEL and O&M team is unable to identify & resolve the same.
  6. Awareness done for CNG fillers to recognize any abnormalities, during and after refueling and take appropriate action.
  7. Refresher training to Patrolmen and O&M team to improve risk perception
  8. Carry out awareness of Third-party machine operators to improve their awareness about gas network, risk associated with damage to gas pipeline network and importance of prior intimation to GGL for any excavation on / nearby gas network
  9. Refresher training session to be conducted for GGL O&M and contractor staff to enhance their risk perception and awareness on
    - Possibilities of gas escape on network converting to gas-ingress case inside nearby premises and leading to fire/explosion
    - Procedure for emergency response and handling technical complaints (MAI-P- 19)
    - Escalation matrix in case of gas ingress/escape complaints
    - Risk based decision regarding isolation of affected network through upstream valve regardless of customer supply disruption, in case of delay in pin-pointing of leakage spot
- Investigation report along with corrective actions compliances are reviewed by GGL Risk Management Committee and Board of Directors during quarterly review and suggest actions to ensure preventing reoccurrence of such incidents in future.

**Leadership Indicators**

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

(A) Employees: Yes – Employees are covered under Life insurance and Compensatory package in the event of his/her death.  
 (B) Workers: Yes – Permanent workers are covered under Life insurance and Compensatory package in the event of his/her death. For ‘Other than permanent workers’, Contractors as per the terms & conditions of the contract are required to adhere with the statutory compliance as per the applicable rules. i.e., Covered through Employees State Insurance (ESI) Act, Employees Compensation Act and EDLI (Employees Deposit Linked Insurance scheme)

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

GGL has mechanisms and systems, which encourage the compliance of statutory dues by value chain partners. The Company via its general terms and conditions of the tender documents encourage that statutory dues including Provident Fund, Income Tax, Sales Tax, Goods and Service Tax and other statutory dues have generally been regularly deposited by the Company to the appropriate authorities.

**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:**

There is no case noted where employee/permanent worker have suffered high consequence work related injury / ill-health in FY 2024-25 and FY 2023-24.

	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 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
Employees	Nil	Nil	Nil	Nil
Workers	Nil	2*	Nil	Nil*

\*For FY 23-24, Affected workers are among ‘other than permanent workers’ who are hired by GGL contractors / service providers. GGL ensures that affected workers / their family members receive compensation as per the statutory provisions

\*For FY 24-25, There were no cases of high consequence work-related injury or fatality requiring rehabilitation/ 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, presently there are no transition assistance programs to facilitate continued employability and management of career endings resulting from retirement or termination of employment.



<b>5. Details on assessment of value chain partners:</b>	
	<b>% of value chain partners (by value of business done with such partners) that were assessed</b>
Health and safety practices	100% Contractors
Working Conditions	100% Contractors
<p>GGL has established SOP on Contractor Performance Assessment with an objective to monitor the performance of Contractors / Service providers in terms of compliance with all applicable GGL policies, processes, standards, procedures, guidelines and other Contractual obligations related to Project/task delivery &amp; HSE. Contractor's/Service provider's performance data are captured on a monthly basis as per CPAR (Contractor Performance Assessment Report) format.</p> <ul style="list-style-type: none"> <li>• Business Performance – 70% Weightage</li> <li>• Contract Management &amp; Other Key indicator – 10% Weightage</li> <li>• Quality Control – 5% Weightage</li> <li>• HSE &amp; Lifesaver Compliance – 15% Weightage</li> </ul>	
<b>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.</b>	
Not Applicable, as there were no significant risks / concerns arising from assessments of health and safety practices and working conditions of Company's value chain partners.	

**PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders**



According to this principle organizations must consider the expectations of all parties involved in their business, both internal & external. In particular the affected vulnerable group & Communities.

It has become necessary for GGL to continue collecting and disclosing both quantitative and qualitative indicators to demonstrate transparency and effective communication with all its stakeholders, and to address sustainability issues that are critical to its business's operations. GGL is continuously engaging with its stakeholders in order to mitigate concerns of any of the stakeholders.

**Essential Indicators**

<b>1. Describe the processes for identifying key stakeholder groups of the entity.</b>	According to GGL, any individual or group who can influence or are impacted by its business and operations are considered key stakeholders. GGL has developed mechanisms to map both its internal and external stakeholders as part of the sustainability reporting process.			
<b>2. List of stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.</b>				
	<b>Whether identified as Vulnerable &amp; Marginalized Group (Yes/No)</b>	<b>Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other)</b>	<b>Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)</b>	<b>Purpose and scope of engagement including key topics and concerns raised during such engagement</b>
Community	No	<ul style="list-style-type: none"> <li>• Society meetings</li> <li>• Social &amp; Safety Awareness programs (Street Plays)</li> <li>• Canopy Marketing</li> <li>• Door to Door Marketing</li> <li>• Display tricycle</li> <li>• Social Media Campaigns</li> </ul>	As and when required	<ul style="list-style-type: none"> <li>• Marketing &amp; Safety Awareness</li> </ul>



Shareholders/ Investors	No	<ul style="list-style-type: none"> <li>Annual reports</li> <li>Individual communications to shareholders</li> <li>Annual general meeting</li> <li>Newspaper advertisement</li> <li>Postal Ballot Notice</li> <li>SMS</li> <li>Emails</li> <li>Website</li> <li>Quarterly Earning Calls</li> <li>Investor Presentation</li> </ul>	Annual as well as need basis	<ul style="list-style-type: none"> <li>Financial Results</li> <li>Business Growth and Profitability</li> <li>Matters pertaining to investor servicing</li> <li>Statutory Communications as per applicable SEBI Laws</li> <li>Performance Highlights</li> </ul>
Suppliers & Contractors	No	<ul style="list-style-type: none"> <li>N-procure website / GEM portal</li> <li>GGL website</li> <li>Prebid Meetings</li> <li>Kick-off Meetings</li> <li>Contracts</li> <li>E-mails</li> <li>Letters</li> <li>Circulars</li> <li>HSE &amp; technical competency trainings</li> <li>HSE Awareness Programs</li> <li>Grievance redressal mechanism</li> <li>Monthly Contractors Performance Assessment meetings</li> </ul>	As and when required	<ul style="list-style-type: none"> <li>Scope of Work/Supply</li> <li>Quality Health safety &amp; environment requirements</li> <li>Tender Terms &amp; Conditions</li> <li>Performance review</li> </ul>
Employees	No	<ul style="list-style-type: none"> <li>E-mails</li> <li>Circulars</li> <li>Intranet</li> <li>Grievance redressal mechanisms</li> <li>HSE &amp; technical competency trainings</li> <li>Safety Awareness Programs</li> <li>Health, Safety &amp; Security Advisories</li> <li>Performance Management System</li> </ul>	As and when required	<ul style="list-style-type: none"> <li>Learning and development</li> <li>Employee wellbeing</li> <li>Quarterly financial Performance &amp; major developments</li> <li>Health safety &amp; environment measures</li> <li>Performance KPIs and review</li> </ul>
Regulatory Bodies	No	<ul style="list-style-type: none"> <li>Regulatory Portals</li> <li>Emails</li> <li>Open house</li> <li>Letter Communications</li> <li>Meetings</li> <li>Conclaves</li> <li>GGL Website</li> <li>Compliance reports – Incidents &amp; Audits</li> </ul>	As and when required	<ul style="list-style-type: none"> <li>Industry related Suggestions/Concerns</li> <li>Business plans</li> <li>Incident report &amp; Investigation Report</li> <li>Audit compliance status</li> <li>Advocacy on Public Policy &amp; Regulatory Framework</li> <li>Target based Progress &amp; Compliances Review</li> </ul>
Customers	No	<ul style="list-style-type: none"> <li>GGL Website</li> <li>GGL Mobile application</li> <li>SMS</li> <li>Whatsapp</li> <li>One to one Phone calls</li> <li>One on one meeting/awareness</li> <li>Pamphlets</li> <li>Safety Awareness Campaign</li> <li>Customer Satisfaction survey (Door to Door survey)</li> <li>Social Media Campaigns</li> </ul>	As and when required	<ul style="list-style-type: none"> <li>Product Quality, Health and Safety awareness</li> <li>Operational concerns</li> <li>Billing matters</li> <li>Customer satisfaction surveys</li> </ul>

**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.**

GGL recognizes the importance of active interaction with its stakeholders in meeting their needs and increasing stakeholder confidence. The Company's management interacts with key stakeholders within regular intervals. In these meetings, Sustainability related concerns or issues including economic, environmental, and social topics are discussed, and stakeholders are made aware of sustainability concerns. In the coming years, the Company plans to further enhance its focus on engagement around sustainability related matters in these meetings. GGL conducts Annual General meeting open for all its shareholders to participate and is open to receive consultation/concerns on economic, environmental & social aspects related to GGL business. The Company also convenes quarterly calls after Board Meetings to address queries of Investors/Analysts at large.

**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, GGL investigates environmental, social and governance related issues that are crucial for the company's success. The company's management has identified material topics based on its experience and industry practice.

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

The concerns of vulnerable/ marginalized stakeholders' groups are mainly addressed over various parameters such as education, empowerment, health, infrastructure, conservation, etc.

GGL has taken Business & CSR initiatives for identified disadvantaged, vulnerable and marginalized stakeholders, some of which are mentioned below.

**1. For Women in rural areas**

- **Supplying Natural Gas as health & Environment friendly Fuel to Villages:** GGL has supported the government initiative to provide natural gas supply in rural areas because the burning of wood and coal causes gas emissions, which have a negative impact on the health of all those coming into contact with those emissions, especially women who use it to cook food, and causing adverse health conditions such as lung cancer, asthma, and others. Under this initiative, GGL has gone the extra mile with providing Piped Natural Gas in rural areas in its operational Geographical areas and has covered more than 1,000 villages successfully.
- **Access to cost effective farm mechanization to the small & marginal women farmers:** Provide farm mechanization at a reasonable rate and also to generate livelihood – Procurement of tools and equipment based on contextual need and demands. Exposure and Training of finalized SHGs. Set up of 6 CHC Units in Subir, Nizar and Kukurmunda.
- **Increase income of women farmers and provision of quality feed for cattle through establishment of cattle feed unit :** Machinery has been installed in Subir, Nizar and Kukurmunda for establishment of cattle feed unit. Order placed for procurement of machinery at Garbada and Ghoghamba
- **Increase income of women by developing value chain and processing unit for millet and other bakery related food items** – Location identification for the units and training done for members at Subir, Nizar and Santalpur. 2 no. Millet based processing units(primary & value addition) set up in Naswadi, Kolamba
- **Micro Enterprise Development :** Total 171 women enterprises started till March 2025 along with 79 who have been selected after completion of training in Subir, Nazar and Kukurmunda. 200 Women have been provided material support in Garbada and Nandod.

**2. For Youth in rural areas**

- **Jobs to Local youth for CNG station:** GGL has identified various locations across its operational areas for establishing CNG/LCNG stations. Development & Operations of these stations require local youth manpower. Therefore, this business activity helped the local youth by providing employment opportunities.
- **Industry responsive skill development to needy and unemployed youth:** GGL has imparted trainings to around 500 candidates through M/s Aspire Disruptive Skill (ADS) Foundation. 68 candidates have already been placed in oil & gas & other sectors. ADS will continue to engage with companies to understand their needs & facilitate hiring of trained candidates
- **Support construction of a new building for Kanya Ashram Shala for tribal girls :** Construction of new school building has completed
- **Development/upgradation of approx.625 Anganwadis across Gujarat :** Construction of Pilot Anganwadis has been completed at three different locations of Gujarat viz. Karai, Dahod and Dediayapada. Khat Mahurat/Inauguration was done in the august presence of Honourable Chief Minister of Gujarat in January 2025 for 607 Anganwadis to be constructed and developed across Gujarat. Call out has been issued for 201 Anganwadis in 8 districts of Gujarat

**3. For other vulnerable**

- **Mangalam Canteen:** Create sustainable livelihood and income generation through promotion of traditional food products & culinary skill of women – One canteen has started in Varahi village, Santalpur Taluka with footfall of approx. 30 people having lunch. Canteen location finalised in Subir, Nizar and Kukurmunda.



**PRINCIPLE 5: Businesses should respect and promote human rights**



The core belief of this principle is based on the idea that every human being has inherent rights that cannot be compromised in any way for the benefit of business. According to the UN Guiding Principles on Business and Human Rights, businesses are also held accountable for any violations of human rights and must take reasonable measures to prevent such violations from occurring as a result of their operations.

GGL social responsibility initiatives are focused on providing decent working conditions in all our offices, sites, and other locations where the company operates, as well as ensuring the protection of all our stakeholders' human rights. GGL is committed towards continuous improvement and has begun taking steps to effectively incorporate human rights 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:**

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	800	697	87.1%	833	26	3.12%
Other than Permanent	58	42	72.4%	30	0	0.00%
<b>Total Employee</b>	<b>858</b>	<b>739</b>	<b>86.1%</b>	<b>863</b>	<b>26</b>	<b>3.01%</b>
<b>Workers</b>						
Permanent	95	4	4.2%	109	1	0.92%
Other than Permanent	12508	0	0%	13447	0	0.00%
<b>Total Workers</b>	<b>12603</b>	<b>4</b>	<b>0.00%</b>	<b>13556</b>	<b>1</b>	<b>0.00%</b>

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

Category	FY 2024-25					FY 2023-24				
	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)
<b>Employees</b>										
<b>Permanent</b>	<b>800</b>	-	-	<b>800</b>	<b>100%</b>	<b>833</b>	-	-	<b>833</b>	<b>100%</b>
Male	750	-	-	750	100%	782	-	-	782	100%
Female	50	-	-	50	100%	51	-	-	51	100%
<b>Other than permanent</b>	<b>58</b>	-	-	<b>58</b>	<b>100%</b>	<b>30</b>	-	-	<b>30</b>	<b>100%</b>
Male	53	-	-	53	100%	30	-	-	30	100%
Female	5	-	-	5	100%	0	-	-	0	0.00%
<b>Workers</b>										
<b>Permanent</b>	<b>95</b>	-	-	<b>95</b>	<b>100%</b>	<b>109</b>	-	-	<b>109</b>	<b>100%</b>
Male	91	-	-	91	100%	103	-	-	103	100%
Female	4	-	-	4	100%	6	-	-	6	100%
<b>Other than permanent</b>	<b>12508</b>	<b>12508</b>	<b>100%</b>	<b>0</b>	<b>0.00%</b>	<b>13447</b>	<b>13447</b>	<b>100%</b>	<b>0</b>	<b>0.00%</b>
Male	Not reported as Other than permanent workers are hired by GGL Contractors on need basis for business operations									
Female										
All wages are at par and more than applicable minimum wages.										



<b>3. Details of remuneration/salary/wages, in the following format:</b>						
<b>a. Median remuneration / wages:</b>						
	<b>Male</b>			<b>Female</b>		
	<b>Number</b>	<b>Median remuneration/ salary/ wages of respective category</b>		<b>Number</b>	<b>Median remuneration/ salary/ wages of respective category</b>	
Board of Directors (BoD)*	6	10,05,000		2	2,02,500	
Key Managerial Personnel**	1	66,83,417		0	NA	
Employees other than BoD and KMP	803	12,39,228		55	14,39,148	
Workers***	91	10,44,204		4	11,32,236	
<p>*Non-executive members of the Board are paid sitting fees and out of pocket expenses for attending the meetings of the Board / Committee. Sitting fees of government directors is deposited in government treasury.</p> <p>** Remuneration of CS is disclosed.</p> <p>*** Worker disclosures only include Permanent Workers and does not include 'Other Than Permanent Workers' hired by GGL contractors</p>						
<b>b. Gross wages paid to females as % of total wages paid by the entity, in the following format:</b>						
			<b>FY 2024-25</b>	<b>FY 2023-24</b>		
Gross wages paid to females as % of total wages			6.62%	6.35%		
<b>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)</b>						
Yes, in line with the Human rights policy, Grievance redressal committee is responsible for addressing human rights impacts, issues and grievances caused or contributed to by the business.						
<b>5. Describe the internal mechanisms in place to redress grievances related to human rights issues.</b>						
GGL has policy on Human Rights which make the mechanism open and approachable for dealing with and resolving any human rights-related issues. GGL is dedicated to creating a pleasant environment where complaints are promptly and fairly resolved. The goal is to promote a workplace free of such complaints. Any grievances/ complaints are rightly communicated, and steps are taken to address the same. The Company's Human rights policy and Code of Conduct aid in resolving complaints regarding any violations of human rights. Any violation of human rights is not tolerated at GGL.						
<b>6. Number of Complaints on the following made by employees and workers:</b>						
	<b>FY 2024-25</b>			<b>FY 2023-24</b>		
	<b>Filed during the year</b>	<b>Pending resolution at the end of year</b>	<b>Remarks</b>	<b>Filed during the year</b>	<b>Pending resolution at the end of year</b>	<b>Remarks</b>
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	-
<b>7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:</b>						
			<b>FY 2024-25</b>	<b>FY 2023-24</b>		
Total Complaints reported under Sexual Harassment on 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		
<b>8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.</b>						
GGL strives to avert harassment and discrimination in the workplace. It has a system and policy for resolving complaints and grievances. The Human Rights and Anti - Harassment Policies are designed to shield the complainant from unfavourable outcomes in discrimination and harassment situations.						
GGL is dedicated to creating a pleasant environment where complaints are promptly and fairly resolved. This policy's goal is to promote a workplace free of complaints while also assisting the Company's concerned employees in enhancing their performance and productivity. Any grievances/ complaints are rightly communicated, and steps are taken to address the same. There is stepwise mechanism in place for redressal of grievances mentioned under the human right policy.						



<p>We have implemented an anti - harassment policy at work in accordance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013 (the "Act") and Rules issued thereunder. GGL has outlined the processes for filing a complaint and the processes that are followed thereafter. GGL has established an Internal Investigation committee and Enquiry committee to investigate concerns raised by the complainants. To disclose actual or suspected frauds and violations of the company's code of conduct, ethical behavior, and vigil mechanism policy, a whistleblower may do so in a number of different ways. The Whistleblower Policy outlines a detailed procedure for making disclosures, responding to concerns, and investigating fraudulent activity. Additionally, it provides adequate protection to employees who disclose such fraudulent activities or unethical conduct. Link of Policies: <a href="https://www.gujaratgas.com/corporate-governance/brsrpolicies/">https://www.gujaratgas.com/corporate-governance/brsrpolicies/</a></p>														
<p><b>9. Do human rights requirements form part of your business agreements and contracts? (Yes/No)–</b> Yes, GGL encourages through the General Terms &amp; Conditions of the contract that its vendors are complying with Laws and regulations and ethical business practices.</p>														
<p><b>10. Assessments for the year:</b></p> <table border="1" data-bbox="373 741 1536 1017"> <thead> <tr> <th></th> <th style="text-align: center;"><b>% of plants and offices that were assessed (by entity or statutory authorities or third parties)</b></th> </tr> </thead> <tbody> <tr> <td>Child labour</td> <td style="text-align: center;">100%</td> </tr> <tr> <td>Forced/involuntary labor</td> <td style="text-align: center;">100%</td> </tr> <tr> <td>Sexual harassment</td> <td style="text-align: center;">100%</td> </tr> <tr> <td>Discrimination at workplace</td> <td style="text-align: center;">100%</td> </tr> <tr> <td>Wages</td> <td style="text-align: center;">100%</td> </tr> <tr> <td>Others – please specify</td> <td style="text-align: center;">-</td> </tr> </tbody> </table> <p>GGL internally monitors compliance for all relevant laws and policies pertaining to these issues in all its plants &amp; offices. GGL has implemented mechanisms by the way of relevant policies and committees to avoid instances of human rights violations.</p>		<b>% of plants and offices that were assessed (by entity or statutory authorities or third parties)</b>	Child labour	100%	Forced/involuntary labor	100%	Sexual harassment	100%	Discrimination at workplace	100%	Wages	100%	Others – please specify	-
	<b>% of plants and offices that were assessed (by entity or statutory authorities or third parties)</b>													
Child labour	100%													
Forced/involuntary labor	100%													
Sexual harassment	100%													
Discrimination at workplace	100%													
Wages	100%													
Others – please specify	-													
<p><b>11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above.</b> Not applicable since there were no significant risks / concerns arising from the human rights assessments. GGL has an internal system to carry out audits with respect to Labour Laws and compliance with Human Rights requirements.</p> <p style="text-align: center;"><b>Leadership Indicators</b></p> <p><b>1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.</b> 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.</p> <p><b>2. Details of the scope and coverage of any Human rights due-diligence conducted.</b> The Company follows strict adherence to all labor laws and human rights policies. No specific due diligence exercise is conducted by the Company.</p> <p><b>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?</b> Yes, GGL has wheelchair facilities available at GGL corporate office &amp; other owned offices.</p> <p><b>4. Details on assessment of value chain partners:</b></p> <table border="1" data-bbox="407 1614 1536 1913"> <thead> <tr> <th></th> <th style="text-align: center;"><b>% of value chain partners (by value of business done with such partners) that were assessed</b></th> </tr> </thead> <tbody> <tr> <td>Sexual Harassment</td> <td style="text-align: center;">100%</td> </tr> <tr> <td>Discrimination at workplace</td> <td style="text-align: center;">100%</td> </tr> <tr> <td>Child Labour</td> <td style="text-align: center;">100%</td> </tr> <tr> <td>Forced Labour/Involuntary Labour</td> <td style="text-align: center;">100%</td> </tr> <tr> <td>Wages</td> <td style="text-align: center;">100%</td> </tr> <tr> <td>Others – please specify</td> <td style="text-align: center;">NA</td> </tr> </tbody> </table> <p><b>5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.</b> 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.</p>		<b>% of value chain partners (by value of business done with such partners) that were assessed</b>	Sexual Harassment	100%	Discrimination at workplace	100%	Child Labour	100%	Forced Labour/Involuntary Labour	100%	Wages	100%	Others – please specify	NA
	<b>% of value chain partners (by value of business done with such partners) that were assessed</b>													
Sexual Harassment	100%													
Discrimination at workplace	100%													
Child Labour	100%													
Forced Labour/Involuntary Labour	100%													
Wages	100%													
Others – please specify	NA													



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



The principle urges organisations to explore and identify the potential environmental impacts arising out of their business operations and supply chain activities carried out in order to deliver, and to address them with adequate mitigating measures. It also encourages organisations to find alternative ways of operating by causing fewer impacts to the environment that may cause less harm to the environment.

GGL has increased its efforts, attention and taking actions to preserve the environment. GGL has its HSE and QHSE policy to reflect the company's commitment towards the environment and to people through adherence to policy guidelines & complying with Laws & regulations.

The goal of these policies is to ensure that everyone in the organization is aware of the company's environmental responsibilities. It deals with managing biodiversity, water and waste, efficient utilization of resources, 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 2024-25	FY 2023-24
<b>From renewable sources</b>		
Total electricity consumption (A)	0	2.71
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
<b>Total energy consumed from renewable sources (A+B+C)</b>	<b>0</b>	<b>2.71</b>
<b>From non-renewable sources</b>		
Total electricity consumption (D)	583,816.19	524,565.80
Total fuel consumption (E)	70,113.42	63,575.57
Energy consumption through other sources (F)	0	0
Total energy consumption (D+E+F)	653,929.61	588,141.37
<b>Total energy consumed (A+B+C+D+E+F)</b>	<b>653,929.61</b>	<b>588,144.08</b>
Energy intensity per rupee of turnover (Total energy consumed/ Revenue from operations)	38.05 GJ / INR crore	36.10 GJ / INR crore
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total energy consumed / Revenue from operations adjusted for PPP)	786.16 GJ / USD crore	737.48 GJ / USD crore
Energy intensity in terms of physical output Gas sales	186.42 GJ/MMSCM Gas sales	172.12 GJ/MMSCM Gas sales
Energy intensity (optional) – the relevant metric may be selected by the entity	NA	NA

Increase in energy consumption is due to increase in number of plants / CNG sales during FY 2024-25 compared to FY 2023-24.

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

• Conversion factor for FY 2024-25: 20.66

• Conversion factor for FY 2023-24: 20.43

**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.**

Reasonable assurance has been carried out by M/s CNK & Associates LLP 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 GGL does not have any recognized sites/facilities as a Designated Consumer (DC) under Perform, Achieve & Trade scheme.



3. Provide details of the following disclosures related to water, in the following format: <span style="float: right;">(in Kilolitres)</span>		
Parameter	FY 2024-25	FY 2023-24
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	-	-
(ii) Groundwater	66470.6	68840.6
(iii) Third party water	15878.9	21034.5
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	<b>82,349.5</b>	<b>89,875.1</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>82,349.5</b>	<b>89,875.1</b>
<b>Water intensity per rupee of turnover</b> (Water consumed / Revenue from operations)	4.79 KL / INR Crore	5.52 KL / INR Crore
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)*</b> (Total water consumption / Revenue from operations adjusted for PPP)	99.00 KL / USD Crore	112.70 KL / USD Crore
Water intensity in terms of physical output	23.48 KL/MMSCM gas sales	26.30 KL/MMSCM gas sales
Water intensity (optional) – the relevant metric may be selected by the entity	NA	NA
<p>*PPP conversion factor, GDP (National currency per international dollar) (Ref: International Monetary Fund website, <a href="http://www.imf.org">www.imf.org</a>) is as below</p> <ul style="list-style-type: none"> <li>• Conversion factor for FY 2024-25: 20.66</li> <li>• Conversion factor for FY 2023-24: 20.43</li> </ul> <p><b>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.</b></p> <p>Reasonable assurance has been carried out by M/s CNK &amp; Associates LLP on the data reported in Principle-6, Essential indicator-3.</p>		
<b>4. Provide the following details related to water discharged:</b>		
Parameter	FY 2024-25	FY 2023-24
Water discharge by destination and level of treatment (in kilolitres)		
<b>(i) To surface water</b>	Considering that water is not used in the processes, nor it is discharged as industrial effluent as a result of the process. GGL Offices, & plants only discharge residential 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. However, the Company is in the process of setting up a mechanism to derive the quantity of residential wastewater discharge by destination.	
- No treatment		
- With treatment – please specify level of treatment		
<b>(ii) To Groundwater</b>		
- No treatment		
- With treatment – please specify level of treatment		
<b>(iii) To Seawater</b>		
- No treatment		
- With treatment – please specify level of treatment		
<b>(iv) Sent to third-parties</b>		
- No treatment		
- With treatment – please specify level of treatment		
<b>(v) Others</b>		
- No treatment		
- With treatment – please specify level of treatment		
<b>Total water discharged (in kilolitres)</b>		
<p><b>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.</b></p> <p>No such independent assessment/evaluation/assurance is carried out by an external agency.</p>		



<b>5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.</b>			
Considering that water is not used in the processes, nor it is discharged as industrial effluent as a result of the process, GGL does not have a Zero Liquid Discharge system. GGL 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.			
<b>6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:</b>			
Parameter	Units	FY 2024-25	FY 2023-24
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/Nm <sup>3</sup>	Less than 150 mg/Nm <sup>3</sup> in each case (DG set)	Less than 150 mg/Nm <sup>3</sup> 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.	
<b>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.</b>			
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 ABC Techno Labs India Private Limited and M/s Ecoearth Technologies labs and M/s Gujarat Energy Research Management Institute authorized by Central / State Pollution Control Board /Ministry of Environment, Forest and Climate Change.			
<b>7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) &amp; its intensity, in the following format:</b>			
Parameter	Units	FY 2024-25	FY 2023-24
Total Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	4088.7 MT	3,595.2 MT
Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	117,937.1 MT	104,330.3 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 <sub>2</sub> equivalent per crore rupees of turnover	7.10 MT / INR crore	6.62 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)		146.70 MT / USD crore	135.33 MT / USD crore
Total Scope 1 and Scope 2 emission intensity in terms of physical output		34.79 MT / MMSCM gas sales	31.58 MT / MMSCM gas sales
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		NA	NA
<b>For Scope 1:</b> Source of emission factors are referred from GHG protocol.			
<b>For Scope 2:</b> Emission factor for grid electricity is referred from Central Electricity Authority (CO <sub>2</sub> Baseline database for Indian power sector - Version 20.0, December 2024)			
Weighted Average Emission Factor for Grid electricity (RES): 0.727			
*PPP conversion factor, GDP (National currency per international dollar) (Ref: International Monetary Fund website, <a href="http://www.imf.org">www.imf.org</a> ) is as below			
• Conversion factor for FY 2024-25: 20.66			
• Conversion factor for FY 2023-24: 20.43			



	<p><b>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.</b></p> <p>Reasonable assurance has been carried out by M/s CNK &amp; Associates LLP on the data reported in Principle-6, Essential indicator-7.</p>
<p><b>8.</b></p>	<p><b>Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.</b></p> <p><b>Reduction of Natural Gas emission in Operational &amp; Maintenance Activities:</b></p> <p>GGL strives to lower the emissions of natural gas from its operations, either as part of a planned release or because of an unplanned leakage. The majority of these emissions are the result of unintentional releases brought on by third-party network damage, but certain emissions are the result of network failure itself. A smaller portion of these emissions are also the result of planned releases, which often occur during preventive maintenance or network / equipment commissioning activities.</p> <ol style="list-style-type: none"> <li>1. GGL carries out various educational programs, utility coordination meetings, and campaigns such as dial before dig (detailed below) for third parties working in the same area as GGL with an aim to reduce these emissions.</li> <li>2. Leak detection program including Lock pressure Test / leak detection survey to identify small leaks in network on a quarterly basis</li> <li>3. Installation of Open Path leak detection and alarm system at all GGL CGS and Zero point Filtering, metering &amp; Odorization stations (Tap-off stations) to identify and minimize leakages</li> <li>4. Installation of Gas detectors at District Regulating station to identify and minimize leakages</li> <li>5. Prompt emergency response to reported damage cases for fast isolation of the damaged section.</li> <li>6. Isolation valves at regulator-defined distances to reduce emissions after isolation.</li> <li>7. Effective patrolling of GGL pipeline network daily to prevent damages during third party excavation</li> <li>8. Preventive maintenance plan and adherence to the same to reduce breakdown instances</li> <li>9. An efficient commissioning procedure to reduce natural gas emissions, among other things.</li> </ol> <p>GGL tracks Natural Gas emissions per 10,000 scm of gas purchased cumulatively on a monthly basis in comparison to the previous fiscal year.</p> <p><b>Green Hydrogen Blending in PNG Network:</b></p> <p>GGL along with M/s NTPC had commissioned in 2023 India's first Green H<sub>2</sub> 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 &amp; 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.</p> <p><b>Solar Group Captive Project:</b></p> <p>GGL 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. An open tender was published and we have received good response from the bidders. This project is expected to bring estimated reduction in Scope-2 CO<sub>2</sub> emission since Solar energy is environmental friendly power generation and don't produce greenhouse gases or emit carbon emissions during electricity generation.</p> <p><b>Upgradation of Daughter to Online Stations:</b></p> <p>GGL in this FY has upgraded 20 Daughter &amp; Daughter Booster CNG stations into Online stations which will now be supplied gas through pipeline and therefore ultimately reducing 30 Mobile Cascade Vehicles &amp; related fuel consumption, earlier required for transportation of gas from Mother CNG stations to these stations and also reducing electricity consumption to 4000 units per day ultimately leading to energy conservation.</p> <p><b>Set-up of small scale LCNG Station:</b></p> <p>New LCNG station has been set up and commissioned at Nalasopara, Thane GA. The station has daily average CNG Sales of around 23000 Kg/Day, and therefore has helped to reduce CNG MCV transportation trips. Commissioning this LCNG station has reduced around 63,000 Kms per month of truck/trailer movement and fuel consumption to achieve this sales volume compared to CNG Booster Stations which would otherwise be fed by Boisar Mother CNG Station.</p> <p><b>Use of light weight composite cylinders:</b></p> <p>Instead of steel cascade cylinder (3000/4500WLC capacity), GGL is using light weight composite cylinder (Type-III) (8800WLC/6600WLC – 353 nos.) for transportation of higher volume CNG from mother to daughter stations. Due to introduction of high volume MEGC cascade per station MCV vehicle requirement has reduced from 2.2 to 1.8.</p> <p><b>Switching to less polluting fuel:</b></p> <p>GGL through various outsourced agencies are running around 815 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.</p>



**Promoting Natural Gas as Cleaner Environment Friendly fuel**

**PNG:** GGL's business is the distribution of natural gas as a cleaner, more environmentally friendly fuel for domestic, industrial, and commercial use. GGL supplies natural gas to industries via its pipeline infrastructure as a cleaner alternative fuel to polluting fuels such as coal. GGL by virtue of its Natural Gas sales to industrial consumers reduces the burning of approximately 13499 Metric Tons of coal per day in FY 2024-25.

**CNG:** GGL 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. GGL has made it a priority to expand CNG transportation and dispensing infrastructure and facilities. In FY 2024-25, 17 new CNG stations have been commissioned across GGL operational areas, and 49 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 by the use of other polluting fuels such as petrol and diesel. GGL by virtue of its CNG sales reduces the consumption of approximately 3029 Kilolitres of petrol per day in FY 2024-25.

GGL 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 2024-25	FY 2023-24
Total Waste generated (in metric tonnes)		
Plastic waste (A)	37.9	10.1
E Waste (B)	1.1	1.4
Bio medical waste (C)	0.0	0.0
Construction and Demolition Waste (D)	0.0	0.0
Battery Waste (E)	30.9	2.9
Radio-active waste (F)	0.0	0.0
Hazardous waste. - Used Oil	137.5	136.6
Non-hazardous waste generated (Glass, Metal, Paper, etc. (H) (Break-up by composition i.e. by materials relevant to the sector)	388.6	260.1
<b>Total (A to H) (MT)</b>	<b>596.00</b>	<b>411.10</b>
<b>Waste intensity per rupee of turnover</b> (Total waste generated / Revenue from operations)	0.035 MT / INR crore	0.025 MT / INR crore
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)*</b> (Total waste generated / Revenue from operations adjusted for PPP)	0.72 MT / USD crore	0.52 MT / USD crore
<b>Waste intensity in terms of physical output</b>	0.17 MT / MMSCM gas sales	0.12 MT / MMSCM gas sales
<b>Waste intensity</b> (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](http://www.imf.org)) is as below

- Conversion factor for FY 2024-25: 20.66
- Conversion factor for FY 2023-24: 20.43

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

Parameter	FY 2024-25	FY 2023-24
<b>Category of waste</b>		
(i) Recycled	80.59	91.63
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
<b>Total</b>	<b>80.59</b>	<b>91.63</b>



For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)																			
Parameter		FY 2024-25	FY 2023-24																
<b>Category of waste</b>																			
(i)	Incineration	-	-																
(ii)	Landfilling	-	-																
(iii)	Other disposal operations	319.39	320.42																
<b>Total</b>		<b>319.39</b>	<b>320.42</b>																
<p><b>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.</b></p> <p>Reasonable assurance has been carried out by M/s CNK &amp; Associates LLP on the data reported in Principle-6, Essential indicator-9.</p>																			
<p><b>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.</b></p> <p>GGL is solely involved in services of distribution of Natural Gas through its network of pipelines designated as PNG and in compressed form for use in the transport sector designated as CNG. These operations generally do not have significant waste generation.</p> <p>However, GGL has established, implemented, and maintained a system of proper Waste Management:</p> <ul style="list-style-type: none"> <li>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</li> <li>to reuse, refurbishing, recycle and dispose the waste</li> <li>to segregate and handle the waste from generation to disposal stage effectively to comply with legal &amp; statutory requirements</li> <li>to protect the environment</li> </ul> <p>Waste generated in the form of used batteries, electronic waste, used oil from equipment such as compressors at GGL are sent to pollution control board approved vendors for either recycling or environment friendly disposal.</p> <p>All the emissions and waste generated by GGL are within the permissible limits of CPCB/SPCB.</p>																			
<p><b>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:</b></p> <table border="1"> <thead> <tr> <th>Sr.No.</th> <th>Location of operations/offices</th> <th>Type of operations</th> <th>Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Dadra &amp; Nagar Haveli GA</td> <td>Natural Gas distribution network by MDPE pipeline by GGL at UT of DNH - Environmental Clearance-reg; File No.: J- 11011/7/2019-IA-II(I), Issued by GOI-MEF&amp;CC</td> <td>Yes</td> </tr> <tr> <td>2</td> <td>Thane &amp; Palghar GA</td> <td>Natural Gas Distribution pipeline Network with associated facilities from Ambadi Naka at Bhiwadi Taluka, Thane District to Village Virar, Taluka Vasai, District Palghar of Maharashtra State (i.e. called Virar Spur Line) including Spur lines at Nala Sopara, Vasai, Kharpada, Sativali covering total length approx. 58.345 km with Diameters 6"/8"/12" - EC No. EC22A027MH171444 Dated 29.07.2022</td> <td>Yes</td> </tr> <tr> <td>3</td> <td>Thane &amp; Palghar GA</td> <td>Dahanu Taluka Pipeline Network: For total length 60 Kms (Steel Pipeline: Length:45.77 kms &amp; 8"/12" Dia; MDPE Pipeline: Length 14.228 Kms with 125 MM, 90MM, 63 MM dia) with associated facilities - EC No. EC22A027MH117775 Dated: 21.06.2022</td> <td>Yes</td> </tr> </tbody> </table>				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	Natural Gas distribution network by MDPE pipeline by GGL at UT of DNH - Environmental Clearance-reg; File No.: J- 11011/7/2019-IA-II(I), Issued by GOI-MEF&CC	Yes	2	Thane & Palghar GA	Natural Gas Distribution pipeline Network with associated facilities from Ambadi Naka at Bhiwadi Taluka, Thane District to Village Virar, Taluka Vasai, District Palghar of Maharashtra State (i.e. called Virar Spur Line) including Spur lines at Nala Sopara, Vasai, Kharpada, Sativali covering total length approx. 58.345 km with Diameters 6"/8"/12" - EC No. EC22A027MH171444 Dated 29.07.2022	Yes	3	Thane & Palghar GA	Dahanu Taluka Pipeline Network: For total length 60 Kms (Steel Pipeline: Length:45.77 kms & 8"/12" Dia; MDPE Pipeline: Length 14.228 Kms with 125 MM, 90MM, 63 MM dia) with associated facilities - EC No. EC22A027MH117775 Dated: 21.06.2022	Yes
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	Natural Gas distribution network by MDPE pipeline by GGL at UT of DNH - Environmental Clearance-reg; File No.: J- 11011/7/2019-IA-II(I), Issued by GOI-MEF&CC	Yes																
2	Thane & Palghar GA	Natural Gas Distribution pipeline Network with associated facilities from Ambadi Naka at Bhiwadi Taluka, Thane District to Village Virar, Taluka Vasai, District Palghar of Maharashtra State (i.e. called Virar Spur Line) including Spur lines at Nala Sopara, Vasai, Kharpada, Sativali covering total length approx. 58.345 km with Diameters 6"/8"/12" - EC No. EC22A027MH171444 Dated 29.07.2022	Yes																
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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
Environmental Impact Assessment, Environmental Management Plan, Risk Assessment & Disaster Management Plan for Natural Gas Distribution pipeline network in UT of Dadra & Nagar Haveli i.e.: 1. Dapada-Khanvel connectivity-13.65 kms 2. Khanvel- Kherdi connectivity - 7.29 kms 3. Surangi-Kherdi connectivity- 5.8 kms	2006	EIA carried out in Aug 2019 (Project under progress during current year)	Yes	Yes, Public hearing was held	Not Available
Environmental Impact Assessment, Environmental Management Plan, Risk Assessment & Disaster Management Plan for Natural Gas Distribution Pipeline Network with associated facilities from Ambadi Naka at Bhiwadi Taluka, Thane District to Village Virar, Taluka Vasai, District Palghar of Maharashtra State (i.e., called Virar Spur Line) including Spur lines at Nala Sopara, Vasai, Kharpada, Sativali covering total length approx. 58.345 km with Diameters 6"/8"/12"	2006	EIA carried out in Aug 2019 (Project under progress during current year)	Yes	Yes, Public hearing was held	Not Available
Environmental Impact Assessment, Environmental Management Plan, Risk Assessment & Disaster Management Plan for Dahanu Taluka Pipeline Network: For total length 60 Kms (Steel Pipeline: Length:45.77 kms & 8"/12" Diameters; Medium-density polyethylene (MDPE) Pipeline: Length 14.228 Kms with 125 MM, 90MM, 63 MM diameter) with associated facilities	2006	EIA carried out in Oct 2020 (Project under progress during current year)	Yes	Yes, Public hearing was held	Not Available
Environmental Impact Assessment, Environmental Management Plan, Risk Assessment & Disaster Management Plan for Natural Gas Distribution pipeline network with associated facilities in UT of Dadra & Nagar Haveli for Kharadpada to Jhaveri Flexo, Vasona Char Rastha to Khanvel HP Petroleum Khanvel, Sili Fatak to Randhe Road Umarkiu, IMP Power Sayli & Siddhant Ispat, Jackson Industry to Athola and Dabur Industry Connectivity covering total length approx. 40.495 km with Diameters 6"/8" steel 125mm PE	2006	EIA is in progress	Yes	In progress	Not Available
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, GGL 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		
<b>1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):</b>		
For each facility / plant located in areas of water stress, provide the following information:		
(i) Name of the area:		
<ul style="list-style-type: none"> <li>· Corporate office of Gandhinagar</li> <li>· Offices, CNG &amp; CGS stations of Dadra &amp; 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.</li> <li>· Warehouses in Silvasa, Gandhinagar, Amritsar, Bathinda, Sirsa, Ratlam, Sirohi.</li> </ul>		
(ii) Nature of operations: Corporate office, Site offices, CNG & CGD stations & Warehousing Operations		
(iii) Water withdrawal, consumption and discharge in the following format: <span style="float: right;">(in kilolitres)</span>		
Parameter	FY 2024-25	FY 2023-24
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	-	-
(ii) Groundwater	13,594.2	11,986.5
(iii) Third party water	1095.8	963.4
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
<b>Total volume of water withdrawal (in kilolitres)</b>	<b>14,689.9</b>	<b>12,949.9</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>14,689.9</b>	<b>12,949.9</b>
<b>Water intensity per rupee of turnover</b> (Water consumed / turnover)	0.85 KL / INR crore	0.78 KL / INR crore
<b>Water intensity</b> (optional) – the relevant metric may be selected by the entity	-	-
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
i) Into Surface water	Considering that water is not used in the processes, nor it is discharged as industrial effluent as a result of the process, GGL does not have a Zero Liquid Discharge system. GGL 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 gardening. No treatment is necessary for such a kind of water discharge.	
- 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		
- With treatment – please specify level of treatment		
<b>Total water discharged (in kilolitres)</b>		
<b>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.</b>		
No such independent assessment/evaluation/assurance is carried out by an external agency.		



<b>2. Please provide details of total Scope 3 emissions &amp; its intensity, in the following format:</b>			
Parameter	Units	FY 2024-25	FY 2023-24
<b>Total Scope 3 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes	20224.4	19848.4
<b>Total Scope 3 emissions per rupee of turnover</b>	Metric tonnes per Crore rupees of turnover	1.18 MT / INR crore	1.22 MT / INR crore
<b>Total Scope 3 emission intensity (optional)</b> – the relevant metric may be selected by the entity		NA	NA
<p><b>For Scope 3:</b> Source of emission factors are referred from GHG protocol.</p> <p><b>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.</b></p> <p>No such independent assessment/evaluation/assurance is carried out by an external agency.</p>			
<b>3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct &amp; indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.</b>			
<p>Environmental Impact Assessment, Environmental Management Plan, Risk Assessment &amp; Disaster Management Plan for Natural Gas Distribution pipeline network in UT of Dadra &amp; Nagar Haveli, Virar Pipeline &amp; Dahanu pipeline networks:</p> <p>There are no direct or indirect biological impacts of high significance rating related to GGL project, however direct or indirect biological impacts of moderate significance along with their prevention and remediation actions are explained below:</p> <ol style="list-style-type: none"> <li>1. Removal of vegetation along the pipeline ROU</li> <li>2. Removal of orchards along the Pipeline ROU</li> </ol> <p><b>Prevention &amp; Remediation activities related to Environmental Impact</b></p> <p>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 ROU will be strictly prohibited. 10 times the number of trees for every tree cut planted as per guidelines the Ministry of Environment &amp; Forests.</p>			
<b>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:</b>			
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 Work Environment Day/Week celebration	As part of the celebration plan more than 3800 sapling/trees were planted across locations by GGL in FY 2024-25	Sapling / tree plantation benefitting environment
2.	Promote digitalization	<p>In 2024-25, GGL along with GIPL have developed following automated module</p> <ul style="list-style-type: none"> <li>• QR based Attendance system implemented for GGL and contract employees which has eliminate the Biometric device dependencies and ease the attendance data collection form new offices. This has also helped to GGL for online tracking of contractor employee attendance.</li> <li>• Online OMS system implemented with quarterly KPI review and yearly employee performance assessment.</li> <li>• SPOT Bill application implemented with additional feature like OCR based meter reading.</li> <li>• Digitalize the process for empanelment of Vendors for Contractors</li> </ul>	The Digitalization of processes ia aimed to increase efficiency of employees, improve customer experience, enhance agility, minimize revenue loss.





3.	Hydrogen Blending with Natural Gas for CGD:	GGL conducted assessments & tests on testing riser w.r.t. 15% H <sub>2</sub> blending (without exposing the customers to increased blending). The tests included Homogeneity Test of Blended gas, Burner behavior Test, Odor concentration Test etc. Results were satisfactory with no areas of concern. Quantitative risk assessment (desktop study) was done for PNG pipeline network with upto 15% H <sub>2</sub> blending to understand the risks involved due to higher blending levels for which the results were found within ALARP (As Low As Reasonably Practicable) levels. Material testing were also done for various network assets to establish any deteriorating effects on network health due to blended hydrogen exposure. All test results were satisfactory and same was also presented to industry regulator with proposal to increase blending%.	This pilot project also provides learnings to the industry and act as case model for future projects of H <sub>2</sub> 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	GGL has kick-started the operation of off-taking supply of Biogas from Bio-gas suppliers into GGL PNG/CNG system at three new locations - Indore (UDI GA), Gurdaspur (H&G GA), Hoshiarpur (H&G GA) in this Financial year, taking the total tally of bio-gas off-take to seven.	Since Bio Gas 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.
5.	Focus on upgradation of Daughter / Daughter Booster CNG Stations to Online	GGL has upgraded 20 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	GGL 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. An open tender was published and we have received good response from the bidders.	This project is expected to bring estimated reduction in Scope-2 Co <sub>2</sub> emission by 2.1 lakh tons per year.

**5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.**  
 In accordance with the PNGRB ERDMP regulations, 2010, amended in 2020, GGL has created ERDMP documents for each of its operational geographic areas, which cover scenarios where undesirable events can be foreseen or suspected. This is carried out to make GGL ready to respond appropriately to any unforeseen and unintentional accidents. The PNGRB empaneled Third Party Agency has audited and certified these documents, and GGL's Board of Directors has duly approved them. GGL 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**  
 GGL is engaged in "Natural Gas" distribution to Domestic, Commercial, Industrial and Transport Consumers. Natural Gas being inherently a cleaner fuel is an environment friendly fuel.  
 GGL products do not have any major adverse environmental impacts, however GGL has identified and assessed Environmental aspects related to each of its significant business activities / processes – pipeline construction, maintenance, natural gas compression etc. Further, GGL has taken adequate mitigation measures to minimize residual risks to as low as reasonably practicable or acceptable levels.



<b>7.</b>	<p><b>Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.</b></p> <p>GGL has established SOP on Contractor Performance Assessment. The objective is to assess the performance of Contractors / Service providers in terms of compliance with all applicable GGL policies, processes, standards, procedures, guidelines, and other Contractual obligations related to Health, Safety &amp; Environment which includes key aspects of the environmental impact created during work allotted to them. Contractor’s/Service provider’s performance data are captured on a monthly basis</p>
<b>8.</b>	<p><b>How many Green Credits have been generated or procured:</b></p> <p>a. By the listed entity- Gujarat gas Limited – Nil</p> <p>b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners –</p> <ul style="list-style-type: none"> <li>• Top value chain partner on Purchase side – Gujarat State Petroleum Corporation Limited – Nil</li> </ul>

<b>PRINCIPLE 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent</b>											
		<p>This principle guides that it is the organisation’s duty to be transparent &amp; responsible while being engaged in advocacy of any public policy.</p> <p>Being a government company GGL takes part in public policy advocacy, and it ensures that its policy advocacy positions promote fair competition, business growth and respect for human rights.</p>									
<b>Essential Indicators</b>											
<b>1.</b>	<p><b>a. Number of affiliations with trade and industry chambers/ associations.</b> In FY 2024-25, GGL was part of 2 National trade and industry chambers/ associations which are given below.</p> <p><b>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.</b></p>										
<b>Sr.No.</b>	<b>Name of the trade and industry chambers/ associations</b>	<b>Reach of trade and industry chambers/ associations (State/National)</b>									
1.	Association of CGD entities (ACE)	National									
2.	Confederation of Indian Industry (CII).	National									
<b>2.</b>	<p><b>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.</b></p> <table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 33%;">Name of authority</th> <th style="width: 33%;">Brief of the case</th> <th style="width: 33%;">Corrective action taken</th> </tr> </thead> <tbody> <tr> <td colspan="3">There have been no incidents of anti-competitive conduct, accordingly there are no issues that required corrective actions.</td> </tr> </tbody> </table>					Name of authority	Brief of the case	Corrective action taken	There have been no incidents of anti-competitive conduct, accordingly there are no issues that required corrective actions.		
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There have been no incidents of anti-competitive conduct, accordingly there are no issues that required corrective actions.											
<b>Leadership Indicators</b>											
<b>1. Provide details of public policy positions advocated by the entity</b>											
<b>Sr.No.</b>	<b>Public policy advocated</b>	<b>Method resorted for such advocacy</b>	<b>Whether information available in public domain?</b>	<b>Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)</b>	<b>Web Link, if available</b>						
1	High Level Expert Committee to recommend a way forward to ensure comprehensive consumer protection framework	Email	No	As and when required	NA						
2	High Level Committee on Vision 2040-Natural Gas infrastructure in India	Email/ Meeting	No	As and when required	NA						
3	Round table discussion on adopting High Efficiency Domestic PNG Stoves	Conference	Yes	As and when required	<a href="https://pngrb.gov.in/pdf/press-note/PressRelease20240628.pdf">https://pngrb.gov.in/pdf/press-note/PressRelease20240628.pdf</a>						



4	Appointment of State Level Coordinator (SLC) (PNGRB) for the State of Gujarat	Email/ Meeting	Yes	As and when required	<a href="https://pngrb.gov.in/pdf/SLCs_20241008.pdf">https://pngrb.gov.in/pdf/SLCs_20241008.pdf</a>
5	Industry Committee member for standardization of Consumer Satisfaction Survey (CSS) and empanelment of Third-Party Agency (TPA)	Email/ Meeting	No	As and when required	NA
6	Declaration of GGL's CGD network in 19 GAs as common carrier or contract carrier.	Email/ Meeting	No	As and when required	NA
7	5G implementation in the Indian downstream oil & gas industry	Email	No	As and when required	NA
8	Implementation of Formats for Force Majeure and Restoration Period Claim for CGD Entities	Email/ Meeting	Yes	As and when required	<a href="https://pngrb.gov.in/pdf/public-notice/MOM_20241008.pdf">https://pngrb.gov.in/pdf/public-notice/MOM_20241008.pdf</a>
9	Insurance Policy for CGD Sector	Email/ Meeting	Yes	As and when required	<a href="https://pngrb.gov.in/pdf/public-notice/20250102_GG.pdf">https://pngrb.gov.in/pdf/public-notice/20250102_GG.pdf</a> <a href="https://pngrb.gov.in/pdf/public-notice/20250102_MOM.pdf">https://pngrb.gov.in/pdf/public-notice/20250102_MOM.pdf</a>
10	Amendment to CGD Authorization regulation pertaining to natural gas volume threshold to be supplied by the CGD entity	Email/ Meeting	Yes	As and when required	<a href="https://pngrb.gov.in/pdf/public-notice/MOM_20241106.pdf">https://pngrb.gov.in/pdf/public-notice/MOM_20241106.pdf</a>
11	HLEC committee on the issue related to promoting competition and level playing field in gas transmission and distribution businesses	Email/ Meeting	No	As and when required	NA
12	Amendment to Levy of Fees and Other Charges regulations	Email/ Meeting	Yes	As and when required	<a href="https://pngrb.gov.in/pdf/public-notice/20250224_GGL.pdf">https://pngrb.gov.in/pdf/public-notice/20250224_GGL.pdf</a>
13	PNGRB (T4S for CGD) Second Amendment Regulations, 2025	Email/ Meeting	No	As and when required	NA
14	Declaration of 71 CGD Networks as Common Carrier or Contract Carrier	Email/ Meeting	No	As and when required	NA
15	PNGRB (Imbalance Management Services) Amendment Regulations, 2025	Email/ Meeting	Yes	As and when required	<a href="https://pngrb.gov.in/pdf/public-notice/20250324_GujaratGas.pdf">https://pngrb.gov.in/pdf/public-notice/20250324_GujaratGas.pdf</a>
16	Amendment to CGD Authorization regulation pertaining to inclusion of MDPE Inch- km in MWP target for pipeline	Email/ Meeting	No	As and when required	NA
17	Amendment to PNGRB (T4S and IMS for CGD & NGPL and ERDMP) First Amendment Regulations, 2025	Email/ Meeting	No	As and when required	NA
18	Guidelines for Road Transportation of Hazardous Petroleum Products, LPG, Natural Gas etc.	Email/ Meeting	No	As and when required	NA
19	Inclusion of Insurance Surety Bond as Security Instrument along with other instruments of Bid and Performance security.	Email/ Meeting	Yes	As and when required	<a href="https://pngrb.gov.in/pdf/public-notice/20250417_GujaratGas.pdf">https://pngrb.gov.in/pdf/public-notice/20250417_GujaratGas.pdf</a>

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

Section 135 of The Companies Act, 2013, on corporate social responsibility which asks for a specific attention on disadvantaged, vulnerable, and marginalized populations, serves as the foundation for this Principle.

GGL tries to address the imbalance generated by 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
1. Social Economic Impact assessment has been carried out for projects in ecological and social sensitive areas under Environmental Impact Assessment, Environmental Management Plan, Risk Assessment & Disaster Management Plan for Natural Gas Distribution pipeline network in UT of Dadra & Nagar Haveli i.e.: i. Dapada-Khanvel connectivity- 13.65 kms ii. Khanvel- Kherdi connectivity - 7.29 kms; iii. Surangi-Kherdi connectivity- 5.8 km	NA	NA	Yes	No	NA
2. Natural Gas Distribution pipeline Network with associated facilities from Ambadi Naka at Bhiwadi Taluka, Thane District to Village Virar, Taluka Vasai, District Palghar of Maharashtra State (i.e. called Virar Spur Line) including Spur lines at Nala Sopara, Vasai, Kharpada, Sativali covering total length approx. 58.345 km with Diameters 6"/8"/12"	NA	NA	Yes	No	NA
3. Dahanu Taluka Pipeline Network: For total length of 60 Kms (Steel Pipeline: Length:45.77 kms & 8"/12" Diameter; MDPE Pipeline: Length 14.228 Kms with 125 MM, 90MM, 63 MM diameter) with associated facilities.	NA	NA	Yes	No	NA
4. Environmental Impact Assessment, Environmental Management Plan, Risk Assessment & Disaster Management Plan for Natural Gas Distribution pipeline network with associated facilities in UT of Dadra & Nagar Haveli for Kharadpada to Jhaveri Flexo, Vasona Char Rastha to Khanvel HP Petroleum Khanvel, Sili Fatak to Randhe Road Umarkiu, IMP Power Sayli & Siddhant Ispat, Jackson Industry to Athola and Dabur Industry Connectivity covering total length approx. 40.495 km with Diameters 6"/8" steel 125mm PE	NA	NA	Yes	Report under progress	NA



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

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, GGL does not have any projects that involve Rehabilitation and Resettlement (R&R).						

**3. Describe the mechanisms to receive and redress grievances of the community.**  
 Addressing the grievances of community stakeholders involves structured mechanism to ensure prompt, fair and effective resolution. As the company is dedicated to upholding its commitment to social responsibility, GGL has been engaged in various CSR initiatives benefiting the broad spectrum of areas like health and nutrition, education, women's empowerment, the development of vocational skills, environmental protection, hygiene etc. for the community.  
 GGL ensures that its projects are regularly monitored, evaluated, and impact assessments are carried out as per regulatory requirements to foster a positive and productive environment.  
 GGL also has in place Grievance Redressal Policy for customers & communities which defines well-established mechanism to receive, address and timely resolve community grievances.  
 Grievances can be submitted through multiple channels such as company website, social media platforms, or through online government portals - CPGRAM/INGRAM. Upon receipt, grievances are acknowledged as per applicable Standard Operating Procedures and is tracked till closure.

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

	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/ small producers	24%	54%
Directly from within India	100%	100%

**Notes:**

- Percentage (%) of input materials considers only capital & other Material procurements and doesn't include Gas purchases.
- Neither any global Tenders/ RFQ published nor directly imported any materials.

**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 2024-25	FY 2023-24
Rural	3.46%	3.80%
Semi-urban	8.37%	8.04%
Urban	18.23%	17.18%
Metropolitan	69.95%	70.98%

(Place categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)  
 \*\* Above disclosure of wages does not include details pertaining to other than permanent workers hired by GGL 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 i.e.: 1. Dapada-Khanvel connectivity - 13.65 kms; 2. Khanvel- Kherdi connectivity - 7.29 kms; 3. Surangi-Kherdi connectivity - 5.8 kms The following are the direct or indirect social economic impacts of high and moderate significance, as well as the prevention and remediation actions: A. Economic implication of loss of seasonal crops & plantations along pipeline ROU B. Limited Human habitation effected since no major habitation to exist within 50m of the ROU.	<ul style="list-style-type: none"> <li>Caution exercised to prevent disrupting existing infrastructure along the pipeline path, such as telephone and electricity cables, water pipes, etc.</li> <li>Payment for compensation acquisition of land for laying the pipeline as per Petroleum &amp; Minerals Pipeline Act, 1962 (Right of User in Land).</li> </ul>



<p>Virar Spur Line including Spur lines at Nala Sopara, Vasai, Kharpada, Sativali covering total length approx. 58.345 km with Diameters 6"/8"/12"</p> <p>Direct or Indirect Social Economic impacts of high &amp; moderate significance as well as their prevention and remediation actions as below:</p> <p>A. Economic implication of loss of seasonal crops &amp; plantations which is close to pipeline ROU</p> <p>B. Limited Human habitation effected since no major habitation to exist within 50m of the ROU</p>	<p>GGL will contribute a minimum of 1% of the estimated cost (Rs.65 lacs) to the public's socioeconomic development. These activities consist of:</p> <ul style="list-style-type: none"> <li>• First aid facilities and firefighting equipment in village schools</li> <li>• Drinking water facilities at villages in project area</li> <li>• Providing toilets in villages - Swachh Bharat abhiyan</li> <li>• Health checkup camp in schools/ villages</li> <li>• Community plantation.</li> </ul>										
<p>Dahanu Taluka Pipeline Network: For total length 60 Kms (Steel Pipeline: Length:45.77 kms &amp; 8"/12" Dia; MDPE Pipeline: Length 14.228 Kms with 125 MM, 90MM, 63 MM dia) with associated facilities</p> <p>Direct or Indirect Social Economic impacts of high &amp; moderate significance along with their prevention and remediation actions as below:</p> <p>1. Economic implication of loss of seasonal crops and plantations along pipeline ROU</p> <p>2. Limited Human habitation effected since no major habitation to exist within 50m of the ROU</p>	<p>GGL will contribute a minimum of 1% of the proposed cost to the public's socioeconomic development. These activities consist of:</p> <ul style="list-style-type: none"> <li>• Renovations to schools include the installation of solar lighting, RO water, and environment friendly LED bulbs, First aid facilities, Improvements to restroom amenities</li> <li>• Health checkup camps at 7 villages in Dahanu taluka of Palghar district (Estimated budget - 10 lacs)</li> <li>• Community plantation in the school campus and public places of villages (Estimated budget - 10 lacs)</li> </ul>										
<p><b>2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:</b></p>											
<table border="1"> <thead> <tr> <th>Sr.No.</th> <th>State</th> <th>Aspirational District</th> <th>Amount Spent (in Rs)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Gujarat</td> <td>Dahod</td> <td>₹ 33,894/-</td> </tr> </tbody> </table>		Sr.No.	State	Aspirational District	Amount Spent (in Rs)	1	Gujarat	Dahod	₹ 33,894/-		
Sr.No.	State	Aspirational District	Amount Spent (in Rs)								
1	Gujarat	Dahod	₹ 33,894/-								
<p><b>3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No).</b></p> <p>GGL being a Government Company is required to follow transparent and competitive bidding process for selecting the vendors as per GGL Contracts &amp; Procurement Policy. No preference can be given to any suppliers including the ones from marginalized /vulnerable groups.</p> <p><b>(b) From which marginalized /vulnerable groups do you procure?</b></p> <p>Not applicable, as GGL procures goods based on the vendor selection policy through tenders.</p> <p><b>(c) What percentage of total procurement (by value) does it constitute?</b></p> <p>Not Applicable, as stated in 3(a) and 3(b) above.</p>											
<p><b>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:</b></p>											
<table border="1"> <thead> <tr> <th>Sr.No.</th> <th>Intellectual Property based on traditional Knowledge</th> <th>Owned/ Acquired (Yes/No)</th> <th>Benefit shared (Yes/ No)</th> <th>Basis of calculating benefit share</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Trademarks</td> <td>Owned</td> <td>No</td> <td>NA</td> </tr> </tbody> </table>		Sr.No.	Intellectual Property based on traditional Knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes/ No)	Basis of calculating benefit share	1.	Trademarks	Owned	No	NA
Sr.No.	Intellectual Property based on traditional Knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes/ No)	Basis of calculating benefit share							
1.	Trademarks	Owned	No	NA							
<p><b>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.</b></p>											
<table border="1"> <thead> <tr> <th>Name of authority</th> <th>Brief of the case</th> <th>Corrective action taken</th> </tr> </thead> <tbody> <tr> <td colspan="3">There were no such disputes in FY 2024-25.</td> </tr> </tbody> </table>		Name of authority	Brief of the case	Corrective action taken	There were no such disputes in FY 2024-25.						
Name of authority	Brief of the case	Corrective action taken									
There were no such disputes in FY 2024-25.											

**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 GGL's operational areas	Society at large	NA
2	Prime Minister Internship Scheme – ₹ 10,000/-	4 Interns	100%
3	Industry responsive skill development training - GGL has imparted industry responsive skill development to needy and unemployed youth through M/s Aspire Disruptive Skill (ADS) Foundation.	500	100%
4	Construction completed for new building for Kanya Ashram Shala at Vapi.	191 +	100%
5	Construction & Development of Anganwadis across Gujarat – Construction of Pilot Anganwadis completed at three different locations of Gujarat viz. Karai, Dahod and Dediayapada. Khat Mahurat was done in the august presence of Honourable Chief Minister of Gujarat in January 2025. Call out has been issued for 201 Anganwadis in 8 districts of Gujarat.	Society at large	100%
6	Micro Enterprise Development - Encouraging rural women to start economical activities at small scale to change their socio-economic status by ensuring sustainable living, Total women enterprises started till March 2025 are 171 along with 79 who have been selected after completion of training in Subir, Nazar and Kukurmunda. 200 Women have been provided material support in Garbada and Nandod	171 +	100%
7	Custom Hiring Centres (CHCs) - Provide access to cost effective farm mechanization to the small & marginal women farmers at a reasonable rate and also to generate livelihood. Set up of 6 CHC Units in Subir, Nizar and Kukurmunda. In Kawant and Naswadi training sessions were organized by SFT at the block level for CHC committee members from both CHCs. The training aimed to build the capacities of committee members by enhancing their understanding of the objectives, functioning, and implementation processes under the CHC initiative.	Society at large	100%
8	Cattle Feed Unit - Increase income of women farmers and provision of quality feed for cattle through establishment of cattle feed unit. Machinery has been installed in Subir, Nizar and Kukurmunda for establishment of cattle feed unit. Order placed for procurement of machinery at Garbada and Ghoghamba	Society at large	100%
9	Millet Based Value Chain - Increase income of women by developing value chain and processing unit for millet and other bakery related food items - 2 no. Millet based processing units(primary & value addition) set up in Naswadi, Kolamba	Society at large	100%
10	Mangalam Canteen - These Canteens create sustainable livelihood and income generation through promotion of traditional food products & culinary skill of women, One canteen has started in Varahi village, Santalpur Taluka with footfall of approx. 30 people having lunch. Canteen location finalised in Subir, Nizar and Kukurmunda	Society at large	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.

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

**Essential Indicators**

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

Gujarat Gas consumers (PNG and CNG) can use several communication modes to register their grievances or complaints and provide suggestions concerning services provided by GGL in the areas of its operations.

Consumers are offered a multichannel experience for submitting complaints or sharing feedback such as Customer Care Centers, Centralized Customer Call Centers, walk-in centers at each geographical area, GGL website, GGL mobile application, e-mails, Government portals such as Integrated Grievance Redressal Mechanism (INGRAM), Centralized Public Grievance Redress and Monitoring System (CPGRAM), State Wide Attention on Grievances through Application of Technology (SWAGAT) and GGL Social Media handles (Twitter, Facebook etc.).

The team responds and resolves the issue in accordance with the company's SOP(s), guidelines, and complaint resolution process to ensure that the consumers' grievances are being resolved and their feedback or suggestions are being considered as appropriate.

GGL has established Grievance Redressal Policy for Customer & Community which governs aspects of receiving & responding to Consumer complaints & 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	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	Not applicable, considering the nature of the Company's operations.

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

	FY 2024-25			FY 2023-24		
	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)	2,17,432	7,219	Complaints include issues like delay in gas connection, improper billing, wrong meter reading etc.	1,82,160	9,935	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	GGL distributes gas through pipelines, accordingly product recall disclosure is not applicable.	
Forced recalls		



5.	<p><b>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.</b></p> <p>Yes, GGL has a policy on Information Security which is in accordance with our objective to establish and enhance our preparedness for cyber security and reducing our exposure to information security related risks. Link to policy: <a href="https://www.gujaratgas.com/corporate-governance/brsrpolicies/">https://www.gujaratgas.com/corporate-governance/brsrpolicies/</a></p>
6.	<p><b>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.</b></p> <p>GGL has not encountered any instances related to Cyber security, Data privacy of consumer, product recalls, and penalty/action by regulatory authority on safety of Product. However GGL has faced instance of suspicious communication sent to public on GGL's behalf and in anticipation of preventing GGL customers &amp; general public from fraudulent scammers posing as GGL representative/platform, following corrective &amp; preventive actions have been taken related to such issue:</p> <ul style="list-style-type: none"> <li>• Banners rotating on GGL website titled "Beware of Fraud"</li> <li>• Caution advertisement for public awareness on false representation of Gujarat Gas by scammers, in Print media</li> <li>• Tab for "Enquiry for CNG Station" with warnings "Please beware of any fake emails/calls/other communications, asking for payment purportedly on behalf of Gujarat Gas Limited for setting of franchisee CNG stations."</li> <li>• Scrolling warning messages warning customers regarding <ul style="list-style-type: none"> <li>o Not share confidential details like net banking or UPI ID, card PIN, CVV, OTP etc. to anyone, since GGL will not ask for such details</li> <li>o To not allow any unauthorized person for inspection of PNG installation or Rubber Tube / Stove.</li> </ul> </li> </ul>
7.	<p><b>Provide the following information relating to data breaches:</b></p> <p><b>a. Number of instances of data breaches</b> No such security incidents (data theft) have been reported by users in FY 2024-25 that led to data breaches of any of the stakeholders. The Information Security &amp; data privacy policy is robust. GGL takes data security risks and concerns into account at every stage of our business operations.</p> <p><b>b. Percentage of data breaches involving personally identifiable information of customers</b> No such incidences of data breach have been reported by users which involved the disclosure of stakeholder information. GGL, manages customer personal data with utmost care and security. We also ensure that the data is processed only for the specific &amp; legitimate business objectives.</p> <p><b>c. Impact, if any, of the data breaches</b> Not applicable considering no data breaches reported</p>
<b>Leadership Indicators</b>	
1.	<p><b>Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).</b></p> <p>GGL Website: <a href="https://www.gujaratgas.com">https://www.gujaratgas.com</a>, GGL Mobile App and GGL Social Media Platforms i.e. Facebook, Instagram, Twitter and LinkedIn.</p>
2.	<p><b>Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.</b></p> <p>GGL educates Consumers on proper and safe PNG handling. Customer awareness is done continuously from first interaction with Direct Marketing Agent (DMA), registration, conversion and thereafter through awareness sessions, Welcome mail, SMS updates, radio spots, Customer Service/Fire &amp; Safety Camps, leaflet distribution and digital marketing. To inform Consumers about safe and responsible usage GGL distributes pamphlets at CNG stations, including installation of banners and hoardings at such stations.</p> <p>GGL endeavors to inform prospective and existing consumers about safe usage of products that it delivers to consumers. A variety of safety awareness programs, campaigns, leaflet distribution and digital marketing activities are carried out. For Industrial units, guidelines are in place for safe installations within the customer premise and customers have to submit certificates from PNGRB approved vendors for safety. Emergency numbers are displayed at all the gas installations of all customers. During FY 2024-25, around 1135 direct safety awareness sessions were held by GGL staff members for existing and new consumers, villages, societies, schools, and the general public</p>
3.	<p><b>Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.</b></p> <p>Yes, GGL informs its end consumers in case of any supply disruption, through messages to the impacted consumers.</p>
4.	<p><b>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)</b></p> <p>Yes, GGL displays product information in accordance with Petroleum &amp; Natural Gas Regulation Board guidelines. Additionally, during the Diwali festival, safety advisories are printed in all local newspapers. Every new GGL customer is made aware of product information and safety aspects related awareness. Yes GGL carries out customer satisfaction survey for GGL's operating territories.</p>



## Independent Reasonable Assurance Report on Business Responsibility and Sustainability Report Core KPIs of Gujarat Gas Limited

To the Board of Directors

Gujarat Gas Limited

Gandhinagar – 382009, Gujarat, India

We have undertaken to perform a Reasonable Assurance engagement on the Business Responsibility and Sustainability Report [hereinafter "BRSR"] 'Core Key Performance Indicators (KPIs)' for Gujarat Gas Limited, in accordance with the criteria stated below. This assurance pertains to the BRSR of the company for the financial year ended 31<sup>st</sup> March 2025.

### Criteria

The criteria used by the Company to prepare the Identified Sustainability Information is as per the guidelines issued by Securities and Exchange Board of India (SEBI) in accordance with the circulars:

- SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated 11<sup>th</sup> July 2023
- SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated 12<sup>th</sup> July 2023 and clarifications issued for the same.

This engagement was conducted by a multidisciplinary team including assurance practitioners, social, governance and environmental experts.

### Identified Sustainability Information

The identified Sustainability Information for the financial year ended 31<sup>st</sup> March 2025 is summarised below as per Appendix 1;

The areas for which Reasonable assurance is undertaken are also given in Appendix 1 to the report and

Our Reasonable Assurance engagement was with respect to the year ended 31<sup>st</sup> March 2025 information only unless otherwise stated and we have not performed any procedures with respect to earlier periods or any other elements included in the BRSR and, therefore, do not express any conclusion thereon.

### Management's Responsibility

The Company's management is responsible for selecting or establishing suitable criteria for preparing the Sustainability Information, considering applicable laws and regulations, if any, related to reporting on Sustainability Information, Identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal control relevant to the preparation of BRSR and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

### Inherent Limitations

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.

### Our independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of Code of Ethics issued by Institute of Chartered Accountants of India (ICAI) and have the required competencies and experience to conduct this assurance engagement and The firm applies Standard on Quality Control (SQC) 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements" issued by the ICAI and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

### Our Responsibility

Our responsibility is to express a Reasonable assurance conclusion, as applicable and given in the Appendix 1 to this report on the Identified Sustainability Information based on the procedures we have performed and evidence we have obtained;

We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, Assurance Engagements on Sustainability Information, issued by the Institute of Chartered Accountants of India (ICAI), and which is broadly aligned with the principles of the International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements Other Than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board (IAASB). These standards require that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information has been prepared, in all material respects, in accordance with the applicable Reporting Criteria. A reasonable assurance engagement involves assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances;

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

**Basis of Opinion:**

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

- Obtained an understanding of the identified sustainability indicators and related disclosures;
- Obtained an understanding of the assessment criteria and their suitability for the evaluation and / or measurements of the identified sustainability indicators;
- Made enquiries of Company's Management, including those responsible for Sustainability, Environment, Social, Governance (ESG), and those with responsibility for managing the Company's BRSR;
- Obtained an understanding and performed an evaluation of the design of the key systems, processes and controls for managing, recording and reporting on the Identified Sustainability Indicators;
- Based on that understanding, the risks that the selected information may be materially misstated and determining the nature, timing and extent of further procedures;
- Checked the consolidation for 906 national locations and 62 corporate offices under the reporting boundary (as mentioned in the BRSR) for ensuring the completeness of data being reported;
- Based on above understanding and the risks that the identified sustainability indicators may be materially misstated, determined the nature, timing and extent of further procedures;
- Performed substantive testing on a sample basis of the Identified Sustainability Indicators of the offices and national locations located in Gandhinagar, Surat and Rajkot to verify that data had been appropriately measured with underlying documents recorded, collated and reported;
- Assessed records and performed testing including recalculation of sample data;
- Reviewed records and performed testing including recalculation of sample data;
- Assessed the level of adherence to the 'Guidance note for BRSR format' issued by Securities and Exchange Board of India (SEBI) followed by the Company in preparing the BRSR Core KPIs;
- Assessed the BRSR Core KPIs for detecting, on a test basis, any major anomalies between the information reported in the BRSR on performance with respect to agreed indicators and relevant source data/information and
- Obtained representations from Company's Management.

**Exclusions:**

Our assurance scope excludes the following and therefore we do not express a conclusion on the same:

- To provide a Limited assurance conclusion
- Operations of the Company other than those mentioned in the "Scope of Assurance";
- Aspects of the BRSR and the data/information (qualitative or quantitative) other than the Identified Sustainability Information;
- Data and information outside the defined reporting period i.e., Financial Year 2024-25 and
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

**Opinion on the Reasonable Assurance**

Based on the procedures we have performed and the evidence we have obtained, the Identified Sustainability Information for the financial year ended 31<sup>st</sup> March 2025 (as stated under "Identified Sustainability Information") are prepared in all material respects, in accordance with the criteria.

**Restriction on use**

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

**Date:** 22<sup>nd</sup> July, 2025

**Place:** Mumbai

**For C N K & Associates LLP**

*Chartered Accountants*

**Firm Registration Number:** 101961 W/W – 100036

**Himanshu Kishnadwala**

Partner

**Membership Number:** 037391

**UDIN:** 25037391BMLFVZ9879

**Appendix 1:**

Sr No.	Indicator Number	Name of Indicator	Type of Assurance
1	Section C - Principle 6 - Q7	Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the given format	Reasonable
2	Section C - Principle 6 - Q3	Provide details of the following disclosures related to water withdrawal, in the given format	Reasonable
3	Section C - Principle 6 - Q4	Provide the following details related to water discharged	Reasonable
4	Section C - Principle 6 - Q1	Details of total energy consumption (in Joules or multiples) and energy intensity, in the given format	Reasonable
5	Section C - Principle 6 - Q9	Provide details related to waste management by the entity, in the given format	Reasonable
6	Section C - Principle 3 - Q1c	Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the given format	Reasonable
7	Section C - Principle 3 - Q11	Details of safety related incidents, in the given format	Reasonable
8	Section C - Principle 5 - Q3b	Gross wages paid to females as % of total wages paid by the entity, in the given format	Reasonable
9	Section C - Principle 5 - Q7	Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the given format	Reasonable
10	Section C - Principle 8 - Q4	Percentage of input material (inputs to total inputs by value) sourced from suppliers	Reasonable
11	Section C - Principle 8 - Q5	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 given locations, as % of total wage cost	Reasonable
12	Section C - Principle 9 - Q7	Provide the following information relating to data breaches: a. Number Of instances of data breaches b. Percentage of data breaches involving personally identifiable information of customers c. Impact, if any, of the data breaches	Reasonable
13	Section C - Principle 1 - Q8	Number of days of accounts payables (Accounts Payable * 365) / cost of goods/services procured) in the given format.	Reasonable
14	Section C - Principle 1 - Q9	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 given format.	Reasonable