

# **Business Responsibility & Sustainability Report**



## Business Responsibility & Sustainability Report

### Section A: General Disclosures

#### I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L74899DL1998PLC093073
2	Name of the Listed Entity	Petronet LNG Ltd ('PLL' or 'the company')
3	Year of Incorporation	1998
4	Registered office address	1 <sup>st</sup> Floor, World Trade Centre, Babar Road, Barakhamba Lane, New Delhi - 110001
5	Corporate address	1 <sup>st</sup> Floor, World Trade Centre, Babar Road, Barakhamba Lane, New Delhi - 110001
6	E-mail	esg@petronetlng.in
7	Telephone	01123411411
8	Website	www.petronetlng.in
9	Financial year for which reporting is being done	FY 2024-25
10	Name of the Stock Exchange(s) where shares are listed	a. The National Stock Exchange of India Limited (NSE) b. Bombay Stock Exchange Ltd. (BSE)
11	Paid-up capital	Rs 1,500 Crores
12	Name and contact details of the person who may be contacted in case of any queries on the Business Responsibility and Sustainability Report (BRSR)	Name: Harihar Rakhonde Dy. General Manager (Technical) Email Id: esg@petronetlng.in Telephone: 011-23472525
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)	Disclosures are made on a Standalone Basis
14	Name of assurance provider	M/s V. Sankar Aiyar & Co.
15	Type of assurance obtained	Reasonable

## II. Products/Services

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

S. No	Description of main activity	Description of business activity	% of turnover of the entity
1.	Import of Liquefied Natural Gas (LNG) and sale of Regasified – LNG (RLNG)	Major activities of business are mentioned below: a) LNG cargoes unloaded at Jetty. b) LNG is stored in tanks at -160 Deg C. c) LNG is regasified and dispatched into gas pipelines of major gas offtakers which is further distributed to end consumers by various gas offtakers. d) LNG is also loaded into tankers, which is dispatched to consumers who are not connected to the gas grid.	93.81%

### 17. Products/services sold by the entity (accounting for 90% of the entity's turnover)

S. No.	Product/Service	NIC Code	% of total turnover contributed
1	RLNG sales	0910	93.81%

## III. Operations

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

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

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

### 19. Markets served by the entity

#### a. Number of locations

Locations	Number
National (No. of states)	19
International (No. of countries)	Nil

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

NIL

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

Petronet LNG Limited (PLL) specializes in the import, storage, and regasification of Liquefied Natural Gas (LNG), playing a vital role in India's energy landscape. PLL delivers both LNG and regasified LNG (R-LNG) to a broad spectrum of customers nationwide, utilizing multiple delivery channels. PLL's diverse clients include public sector undertakings, private entities and key infrastructure entities, collectively contributing to the reliable and sustainable growth of India's energy supply.

- R-LNG Supply (via Pipeline Network):

R-LNG is transported through cross-country pipelines, owned by its major customers including GAIL, IOCL, BPCL, ONGC, GSPL, and Torrent. The R-LNG is primarily utilized in sectors such as fertilizers, city gas distribution (CGD), refineries, power generation, petrochemicals, and other industrial entities.

- LNG Supply:

LNG is supplied through road tankers to key customers such as GAIL, IOCL, AG&P, GSPC, IMC etc. Additionally, LNG is also supplied to ONGC for extraction of C2, C3 components for their downstream petrochemical entity, namely ONGC Petro Additions Limited (OPAL).

#### IV. Employees

##### 20. Details as on March 31, 2025

##### a. Employees and workers (including differently abled)

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1	Permanent (D)	330	304	92.12%	26	7.88%
2	Other than Permanent (E)	8	5	62.50%	3	37.50%
3	Total employees (D+E)	338	309	91.42%	29	8.58%
WORKERS / STAFF						
1	Permanent (F)	249	236	94.78%	13	5.22%
2	Other than Permanent (G)	2,167	2,083	96.12%	84	3.88%
3	Total workers (F+G)	2,416	2,319	95.99%	97	4.01%

**Note:**

- "Permanent Employees" (D) includes all personnel on payrolls of the Company excluding those on fixed term contract, who are covered under "Other than Permanent employees" (E).
- "Permanent workers" (F) are on payrolls of the Company but do not perform managerial or decision-making role.
- "Other than Permanent Workers" (G) includes individuals engaged through third-party job contracts. A significant portion of this workforce is deployed for operational and support functions. Given the high attrition rate in this category, the headcount has been derived based on the annual return filed with the Ministry of Labor & Employment for the calendar year 2024.

##### b. Differently abled employees and workers

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1	Permanent (D)	1	1	100%	0	0
2	Other than Permanent (E)	0	0	0	0	0
3	Total differently abled employees (D+E)	1	1	100%	0	0
DIFFERENTLY ABLED WORKERS / STAFF						
1	Permanent (F)	0	0	0	0	0
2	Other than Permanent (G)	0	0	0	0	0
3	Total differently abled workers (F+G)	0	0	0	0	0

**Note:** Only the differently abled workers on Petronet LNG Limited payrolls are reported.

**21. Participation/inclusion/representation of women**

Particulars	Total (A)	No. and the percentage of females	
		No. (B)	% (B/A)
Board of Directors	14	1	7.14%
Key Management Personnel	4	0	0.00%

**Note:** Including whole-time directors and details of BoD and KMP are as on 31<sup>st</sup> March 2025

**22. Turnover rate for permanent employees and workers/staff**

Particulars	FY 2024-25			FY 2023-24			FY 2022-23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	2.54%	0	2.54%	2.88%	5.88%	3.08%	4.01%	6.25%	<b>4.17%</b>
Permanent Workers/staff	<b>2.93%</b>	<b>0</b>	<b>2.93%</b>	<b>1.2%</b>	<b>0%</b>	<b>1.13%</b>	<b>2.04%</b>	<b>14.29%</b>	<b>2.70%</b>

**V. Holding, subsidiary and associate companies (including joint ventures)****23. a) Names of holding / subsidiary / associate companies / joint ventures:**

S. No.	Name of Holding/Subsidiary/ Associate Companies/Joint Venture (A)	Indicate whether Holding/ Subsidiary/ Associate/Joint Venture	% Of shares held by listed entity	Does the entity indicated in column A, participate in the Business Responsibility initiatives of listed entity? (Yes/No)
1	Petronet LNG Foundation	Subsidiary	100%	Yes
2	Petronet Energy Limited	Subsidiary	100%	The subsidiaries/Joint venture companies undertake their own Business Responsibility (BR) initiatives and adhere to the guidelines issued by the statutory authorities / Government from time to time, as applicable.
3	Petronet LNG Singapore Pte. Ltd.	Subsidiary	100%	
4	Adani Petronet (Dahej) Port Limited	Joint Venture	26%	
5	India LNG Transport Company (No. 4) Private Limited	Joint Venture	26%	

**24. CSR Details**

- (i) **Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes**
- (ii) **Turnover (in Rs. Crore):** 50,979.56 (for the year ended 31<sup>st</sup> March 2025)
- (iii) **Net worth (in Rs. Crore):** 19,382.38 (as on 31<sup>st</sup> March 2025)



## VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No)	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
<b>Communities</b>	Yes	Nil	NA	-	Nil	NA	-
<b>Investors (other than shareholders)</b>	NA	Nil	NA	-	Nil	NA	-
<b>Shareholders<sup>1</sup></b>	Yes, email id: investors@petronetlng.in	571	2	-	44	0	-
<b>Employees and workers</b>	Yes	Nil	NA	-	Nil	NA	-
<b>Customers</b>	Yes	Nil	NA	-	Nil	NA	-
<b>Value Chain Partners</b>	Yes	Nil	NA	-	Nil	NA	-

**Note:**

1. Includes all the queries and complaints from shareholders for FY 2024-25. For FY 2023-24 only complaints were considered.
2. The above table includes direct complaints as well as regulatory complaints (i.e. NSE, BSE SEBI etc.)



View of Dahej LNG Terminal

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

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

Materiality assessment was conducted by PLL in FY 2022-2023 for the business, which is reproduced below:

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Raw Material Security	Opportunity	<p>Petronet LNG Limited (PLL) considers raw material security a strategically important material as it directly influences its operational sustainability and contributes to national energy security and net zero goals. To ensure uninterrupted and cost-effective supply of LNG, PLL has secured long-term supply agreements with key global partners such as Qatar Energy (7.5 MMTPA), MARC Australia (1.425 MMTPA) and ExxonMobil (1.2 MMTPA).</p> <p>A major milestone in this direction was the execution of a new long-term LNG Sale and Purchase Agreement (SPA) with Qatar Energy in February 2024, for the supply of 7.5 MMTPA of LNG over a 20-year period, starting from 2028. From a sustainability perspective, reliable access to raw material strengthens PLL's role in supporting the Government of India's objective to increase the share of natural gas in the country's energy mix from 6% to 15% by 2030. This also aligns with India's broader commitment to achieve net zero emissions by 2070. Thus, raw material security is not only a business enabler but also an opportunity to accelerate the transition to a cleaner and more sustainable energy system.</p>	-	Positive: Crucial for the business sustainability and growth opportunity as a leading player in the industry
2	Water Management	Opportunity	Efficient water management offers a strategic opportunity for PLL to strengthen its sustainability efforts. In response to freshwater scarcity and environmental concerns, PLL has implemented innovative solutions such as utilizing condensate water generated from ambient air during the regasification process. This water is treated to potable standards to utilize in the terminal, which significantly reduces dependence on external water sources.	-	Positive: Initiatives taken for water management have a positive impact on business sustainability and the environment, as it reduces the dependence on external sources of water.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
			Besides, the condensate water is also being used for firefighting applications, as construction water in projects for hydro test and other activities, thus reducing the dependence on outside water resources. Apart from utilization of condensate water, rainwater harvesting also plays a vital role in minimizing the water procurement from external sources. These measures reinforce PLL's commitment to conservation of resources, operational efficiency, and alignment with national sustainability objectives.		
3	Waste Management	Opportunity	PLL's business processes ensure the generation of a very small quantity of industrial wastes. The company views waste management not just as an environmental obligation but as a strategic opportunity. By implementing systems for waste minimization, segregation, and recycling, the company has reduced environmental impact and operational costs. Recovered materials are reused or disposed of through authorized recyclers, contributing to resource efficiency and circularity. These initiatives support PLL's broader sustainability goals and reinforce its commitment to responsible business practices.	-	Positive: PLL continuously makes effort to minimize waste in its operations.  PLL takes pride to be one of the cleanest industries.
4	GHG Emissions	Opportunity	LNG being the cleanest fossil fuel and globally acceptable as the transition fuel, PLL views reduction of GHG emissions as a strategic opportunity to improve environmental performance, support climate goals, ensure compliance, and create long-term value for its stake holders.  Besides promoting the use of natural gas, PLL has implemented various energy efficiency measures, including shifting plant operations from in-house Gas Turbine Generator (GTG) power to lower emission grid power, thereby cutting emissions and reducing costs. The company continues to adapt with energy-efficient technologies and process improvements to minimize Scope 1 and 2 emissions and has set a target of achieving net zero goal by 2040. These efforts align with India's climate targets, support access to green finance, and position PLL as a responsible player in the low-carbon transition.	-	Positive:  Shifting to grid power for 100% of the demand provides substantial savings in power costs. The average variable cost of grid power is ₹8.25/kWh, compared to approximately ₹16.4/kWh for GTG power. This results in a reduction of nearly 50% in power costs, leading to significant optimization of OPEX.  Additionally, the reduction in gas consumption results in approximately a 16% decrease in the carbon footprint compared to GTG power.



S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Energy Management	Opportunity	<p>PLL views energy management as a significant opportunity to drive both environmental sustainability and economic efficiency. In today's context, optimizing energy usage is not only a responsible corporate practice but also a strategic enabler for long-term value creation.</p> <p>At PLL, operational efficiency is a core focus area and forms an integral part of the company's internal targets. To support this, PLL systematically records and monitors specific power consumption on a daily basis. Corrective actions are promptly initiated to ensure optimal energy utilization across its operations.</p>	-	<p>achieved substantial savings. Recent examples include replacing high energy consuming glycol water pumps with energy-efficient alternatives and installing Variable Frequency Drives (VFDs) to optimize the power usage of the chilled water system.</p> <p>Also, both the terminals have increased solar power installed capacity and have plan in place to increase the capacity further.</p>
6	Human Capital Development	Opportunity	<p>A thriving human capital is critical to a company's consistent business growth and its ability to make positive impacts on society. Therefore, PLL endeavours to create a conducive work environment and offer ample opportunities for professional development to its employees.</p>	-	<p>Positive:</p> <p>Providing a conducive workplace with growth opportunities allows individuals to feel valued and included, leading to increased engagement and motivation to perform at their best.</p> <p>As a result of these initiatives, the attrition rate at PLL, for both employees and workers, is maintained at a reasonably low level (&lt;3% in 2024-25).</p>
7	Business ethics and accountability	Opportunity	<p>Being a responsible corporate citizen, PLL believes that adhering to ethical business practices and being accountable for actions helps avoid legal, regulatory, and reputational risks. This can lead to cost savings, increased profitability, improved financial performance and generate an immense good will among its stakeholders.</p>	-	<p>Positive:</p> <p>Ethical business practices and accountability can help in improving relations with stakeholders, including employees, investors, suppliers and customers, etc., which supports growth in business.</p> <p>These healthy practices also enhance the broad image of the company.</p>

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
8	Customer & stakeholders satisfaction	Opportunity	PLL acknowledges that feedback is crucial for any industry to thrive and grow. Therefore, the company values and appreciates feedback from its customers, and carries out this exercise on a regular basis at both its plants.	-	Positive:  Increased customer satisfaction results into healthier relations and greater customer loyalty, ultimately resulting in higher profitability and business growth.
9	Occupational Health & Safety (OHS)	Risk	Being in a hydrocarbon sector (though the cleanest) and considering the business processes, improper management of health and safety hazards can have adverse effects on both individuals and assets for PLL. The company accords great importance to health and safety in its operations.	PLL has a robust OHS system to address any occupational health & safety related risks.	Negative:  Non adherence of OHS measures can result in loss of resources, penalties, legal action, damage to the company's reputation, and impediment to sustainable growth. However, the company has initiated various robust measures to take care of the OHS and well-being of its employees and workers at the workplace.  Achieving 5-star ratings and Sword of Honor in its health, safety and wellbeing audits conducted by British Safety Council for two consecutive years, i.e. FY 2022-23 and FY 2023-24, by both its terminals, is the testimony to the above.
10	Community engagement	Opportunity	PLL maintains strong ties with its community stakeholders, including disadvantaged and marginalized groups near its key operational sites. PLL views community engagement not as a risk, but as an opportunity to build trust, strengthen its social license to operate and support long-term business continuity.	-	Positive:  By fostering inclusive and cooperative relationships, PLL creates a peaceful environment that enables smooth operations and opens avenues for collaborative development and community goodwill.



S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
11	Air quality	Risk	PLL believes that it is important for the company to implement measures to mitigate air quality risks such as investing in emission control technologies, reducing flaring and venting, improving vehicle and equipment efficiency and engaging local communities to address concerns related to air quality.	To mitigate associated risks, PLL has installed Continuous Ambient Air Quality Monitoring Systems (CAAQMS) within its premises. Additionally, Continuous Emission Monitoring Systems (CEMS) have been installed on gas turbine exhausts to ensure real-time tracking of emissions. This allows for prompt corrective action in case of any deviation from permissible limits. Additionally, even though the plants operate in a closed system, any released hydrocarbon molecules are routed through flare.	Negative:  High GHG emissions or poor air quality



Glimpse of the Kochi LNG Terminal

## SECTION B: MANAGEMENT AND PROCESS DISCLOSURE

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

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

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

Disclosure Question	P 1	P 2	P3	P4	P5	P6	P7	P8	P9
<b>POLICY AND MANAGEMENT PROCESSES</b>									
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
1. b. Has the policy been approved by the Board? (Yes/No)	Yes <sup>1</sup>								
1. c. Web link of the policies, if available	1. Code of conduct for Board members & Sr. Management  2. Code for prevention of Insider Trading  3. Related Party Transaction Policy  4. Vigil Mechanism  5. Risk Management Policy	1. Supplier Code of Conduct <sup>3</sup>  2. QHSE&A Policy	1. Equal Opportunity Policy  2. QHSE&A Policy  3. Policy on Diversity of Board  4. Risk Management Policy  5. HR Manual <sup>3</sup>	1. CSR Policy  2. Vigil Mechanism	1. Equal Opportunity Policy  2. QHSE&A Policy  3. POSH Policy <sup>3</sup>  4. Risk Management Policy  5. HR Manual <sup>3</sup>	1. QHSE&A Policy  2. Risk Management Policy	1. Code of conduct for Board members & Sr. Management	1. CSR Policy  2. Risk management Policy  3. Supplier Code of Conduct <sup>3</sup>	1. Privacy Policy <sup>3</sup>  2. Archival and Records Retention and Destruction Policy  3. Risk Management Policy
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
All PLL's policies are approved by the board or competent authority of the company.									

Disclosure Question	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
3. Do the enlisted policies extend to your value chain partners? (Yes/ No)	Yes <sup>2</sup>								
4. Name the national and international codes/ certifications/ labels/ standards adopted by your entity and mapped to each principle.	Audited Compliance certificate as per SEBI regulations	ISO 9001 ISO 14001 ISO 45001 ISO 55001	ISO 45001, Certificate by British Safety Council	ISO, Relevant SEBI regulation	Employment laws including Labor laws applicable in India	ISO 14001 ISO 45001, NABL certification	MoEF &CC, SPCBs, SCZMAs	POSH, Equal Opportunity policy	ISO 9001
5. Specific commitments, goals and targets set by the entity with defined timelines, if any	<p>PLL is committed to reducing its environmental footprint through measurable and ambitious targets, i.e., achieving net zero (Scope 1 and Scope 2 emissions) by 2040 and transitioning to 100% renewable energy by 2035.</p> <p>Safety and operational excellence remain at the core of PLL's ethos, with a strong focus on achieving zero incidents across all locations. The company upholds the highest standards of transparency, integrity, inclusivity, and accountability in all its business practices. Through CSR, PLL is committed to upskilling and uplifting the living standard of society in accordance with a set of focus areas. PLL has defined internal KPIs for monitoring various targets annually such as HSE (Health, Safety and Environment) Index to monitor overall operational and occupational health and safety of terminals and specific energy consumption target to ensure efficient utilization of energy into operations.</p> <p>As one of India's leading LNG providers, PLL supports the transition to cleaner fuels while actively minimizing greenhouse gas (GHG) emissions. This is achieved by increasing the volume through expansion and addition of more terminals across the country and promoting SSLNG (small scale LNG) business by installing LNG dispensing stations at strategic locations through deployment of state-of-the-art, energy-efficient technologies. Further advancing its commitment to sustainable innovation.</p> <p>These forward-looking ESG practices not only align with national and global sustainability goals such as increasing the share of gas in energy basket to 15% but also ensure compliance with key regulatory frameworks such as the National Guidelines on Responsible Business Conduct (NGRBC).</p> <p>PLL has achieved 5-star rating in health, safety and wellbeing in audit conducted by British Safety Council in last consecutive two years. To demonstrate consistency in safety performance, PLL aims to maintain 5-star rating for FY 2025-26.</p> <p>Additionally, PLL is committed for Inclusive growth of its stake holders such as equitable development, Gender equality and addressing the concerns of land losers.</p>								
6. Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met	<p>Petronet LNG Ltd. (PLL) has successfully achieved the ESG-related goals and targets set by its Management and Board, reflecting its strong commitment to sustainable and responsible business practices. These achievements were made possible through meticulous planning, efficient resource utilization, and the dedication of a skilled workforce.</p> <p>On the energy and operational efficiency front, PLL met its ambitious targets related to specific power consumption, continuous and safe plant operations, and safety performance index at each terminal. These performance metrics are regularly monitored and reviewed by the Board, ensuring accountability and alignment with strategic ESG objectives.</p> <p>Furthermore, in line with the nation's climate commitments, PLL has developed a detailed roadmap to achieve Net Zero emissions (Scope 1 and 2) by 2040.</p> <p>Further with regards to promoting inclusive growth, the company has well defined equitable development and women empowerment policy in place.</p>								

**Note:**

1. All PLL's policies are approved by the board or competent authority of the company.
2. PLL's major value chain partners excluding LNG suppliers adhere to all the nine NGRBC principles.
3. Supplier Code of Conduct, HR Manual, POSH Policy and Privacy Policy are PLL's internal policies and available on intranet for employees.



## 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)

It is with great pleasure that I present Petronet LNG Ltd.'s Business Responsibility and Sustainability Report (BRSR) for the fiscal year 2024-25, meticulously prepared in compliance with the latest guidelines from the Securities and Exchange Board of India (SEBI). This report underscores our unwavering dedication to Environmental, Social, and Governance (ESG) principles, showcasing the milestones we have achieved while adeptly addressing the challenges of a dynamic industry.

As a leader in the natural gas sector, the cleanest fossil fuel, Petronet LNG Ltd. has worked tirelessly to ensure affordable access to this vital resource across India's diverse population. FY 2024-25 marked an exceptional year, characterized by unprecedented operational achievements. We recorded our highest-ever daily, monthly, and quarterly gas send-out volumes, achieved a record number of LNG truck fillings, and completed two LNG storage tanks in a record period of 33 months. Additionally, we augmented the number of LNG truck filling bays at both our Dahej and Kochi terminals. A crowning achievement was receiving the prestigious "5-Star Rating" and "Sword of Honor" from the British Safety Council for the second consecutive year by both the terminals. Notably, Dahej and Kochi remain the only LNG terminals in India to earn these distinguished accolades, reflecting our steadfast commitment to the safety and well-being of our employees, contractual workers and surrounding communities.

At Petronet LNG Ltd., we embrace our social and environmental responsibilities as integral to our operations, striving to conduct business in a sustainable and eco-conscious manner. To this end, we have developed a comprehensive roadmap to achieve net-zero for Scope 1 and Scope 2 emissions by 2040. This strategy encompasses emissions reductions across our current operations, ongoing projects, and future initiatives as well. A prime example of our innovative approach is the pioneering integration of our Dahej LNG terminal with an upcoming petrochemical complex. By effectively harnessing the cold energy released during LNG vaporization (typically lost to the atmosphere), we plan to undertake the critical cryogenic cooling processes of the petrochemical plant. This initiative is expected to reduce power consumption by approximately 10-12 MW, significantly lowering Scope 2 emissions.

Our commitment to societal well-being is further demonstrated through our robust Corporate Social Responsibility (CSR) program, which touched the lives of over two lakh people in FY 2024-25. Our CSR efforts are focused on critical areas such as healthcare & education, women empowerment, inclusive growth, poverty alleviation, environmental preservation, wildlife conservation, etc., creating a meaningful and sustainable impact on communities and ecosystems alike.

As we navigate the complexities of the energy sector, Petronet LNG Ltd. remains resolute in its mission to meet today's energy demands while forging a sustainable and greener future. We are committed to building a legacy where energy solutions coexist harmoniously with environmental stewardship. I warmly invite your feedback and ideas to help us continue innovating and thriving together.

Please share your thoughts with us at [esg@petronetlng.in](mailto:esg@petronetlng.in).

Pramod Narang  
Director (Technical)

### 8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility & Sustainability (BRSR) Policy.

Name: Mr Pramod Narang  
Designation: Director (Technical)  
DIN: 07792813

**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.**

Mr. Pramod Narang, Director (Technical), PLL, bears the responsibility of making decisions concerning sustainability related matters. He is supported by a multidisciplinary team, which works diligently to manage various aspects of ESG (Environmental, Social, and Governance) across PLL's locations. The company has a CSR Committee of the Board that looks after community/social related initiatives. Additionally, a board level TAHSE (Technical audit and HSE) committee is also in place, which reviews all safety related performance of the company and provides direction accordingly. Apart from these, Stakeholders' relationship committee, Audit committee, Nomination and Remuneration committee look after various policies.

**10. Details of Review of the National Guidelines on Responsible Business Conduct (NGRBC) by the company:**

S. No.	Subject for Review	a. Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
1	Performance against above policies and follow up action	The Board, Committees of the Board and Senior Management of the Company critically reviews the performance against various policies. Furthermore, the Company conducts regular and timely reviews, to align the policies with the evolving business dynamics and any changes in the operating environment and regulatory requirements.								
2	Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company complies with all the applicable statutory requirements and rectify non-compliance, if any. This is reviewed by the Audit Committee.								
S. No.	Subject for Review	b. Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
1	Performance against above policies and follow up action	Need based								
2	Compliance with statutory requirements of relevance to the principles, and the rectification of any non-compliances	Quarterly and as & when required as per statutory requirements.								

**11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.**

P1	P2	P3	P4	P5	P6	P7	P8	P9
Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

The company conducts regular external and internal audits and reviews of all its policies and procedures. The company ensures that the mechanisms for continuous improvement and feedback loops are established within the organization. Through regular reviews and assessments, the company fosters a culture of learning and adaptation to refine policies and practices over time. From a best practices perspective as well as from a risk perspective, policies are periodically evaluated and updated by various business heads and approved by the Senior Management or Board. Further, assessment/evaluation is carried out periodically by the external agencies for certain policies and the name of agencies is as below:

In FY 2024-25, Details of various external audits and the names agencies is as below.

- Integrated management system (IMS) – M/s IRCLASS Systems and Solutions Pvt. Ltd
- Asset Management System - Bureau Veritas India Pvt Ltd

- Internal Audit - M/s Deloitte Touche Tohmatsu India LLP
- Net Zero Road map – M/s PricewaterhouseCoopers Private Limited
- External safety audit - National Safety Council (NSC), Oil Industry Safety Directorate (OISD), Petroleum and Natural Gas Regulatory Board (PNGRB) etc

Additionally, the BRSR report for the year 2024-25 has been reasonably assured by M/s V. Sankar Aiyar & Co

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

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



View of Kochi LNG Terminal

## SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

### PRINCIPLE 1- BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE

PLL is committed to operating with the highest standards of integrity and corporate governance. The company’s decision-making is guided by a transparent code of conduct, anti-corruption policies, and compliance frameworks that apply to both employees and value chain partners. Periodic audits, internal risk reviews, and senior management oversight ensure continued accountability and responsible operations. The company also maintains a whistleblower mechanism to encourage reporting of unethical practices without fear of retaliation.

#### 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 audits impact	% of persons in respective category covered by the awareness programmes
Board of Directors	1	Business Familiarization Programs are designed to enhance understanding and support the capacity building of Directors and Key Managerial Personnel (KMPs). These initiatives cover essential areas including key regulatory changes in laws and CSR activities, ensuring leadership is well-equipped to navigate the evolving business landscape and drive strategic goals effectively.	100%
Key Managerial Personnel (KMP)	3		100%
Employees other than BoD and KMPs <sup>1</sup>	375	PLL has systematically implemented a comprehensive suite of training and awareness programs designed for its employees and workers. These initiatives cover an extensive range of topics, including advanced technical skills, functional safety protocols, managerial acumen, first aid, financial management and behavioural development. Through these meticulously curated programs, PLL aims to enhance the proficiency and capabilities of its workforce, ensuring alignment with industry standards and fostering a culture of continuous improvement and excellence.	90.80%
Workers/Staff <sup>2&amp;3</sup>	1193		99.60%

#### Note:

1. “Employees other than BoD and KMPs” includes all personnel on rolls of the Company excluding those who do not perform managerial or decision-making role (i.e., non-executive employees).
2. “Worker/Staff” includes non-executive employees as well as individuals engaged through third-party job contracts.
3. For the “Worker/Staff” category, the percentage of individuals covered under training includes only the Company’s non-executive employees, as data for contract employees is highly volatile and subject to monthly fluctuations.

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 regulatory/ enforcement agencies/ judicial institutions	Amount (in INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	Nil				
Settlement					
Compounding fee					
Non-Monetary					
	NGRBC Principle	Name of regulatory/ enforcement agencies/ judicial institutions	Brief of the Case		Has an appeal been preferred? (Yes/No)
Imprisonment	Not Applicable				
Punishment					

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.

Not Applicable

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

Name of Policy	Policy Description	Web-link/URL
Vigil Mechanism	PLL outlines its approach to ensure transparency and impartiality within its system. The vigilance policy promotes reporting of legitimate concerns affecting the company.	<a href="https://www.petronetlng.in/documents/d/petronetlng/vigil-mechanism-02092014-1">https://www.petronetlng.in/documents/d/petronetlng/vigil-mechanism-02092014-1</a>

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

Segment	FY 2024-25	FY 2023-24
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil



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

Particulars	FY 2024-25		FY 2023-24	
	Number	Remarks	Number	Remarks
Number of Complaints received in relation to issues of conflicts of interest of the Directors	Nil	Nil	Nil	Nil
Number of Complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Nil	Nil	Nil

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

Not Applicable

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

Particulars	FY 2024-25	FY 2023-24
Number of days of accounts payable	21.11	22.50

**9. Open-ness of business**

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

Parameter	Metrics	FY 2024-25	FY 2023-24
Concentration of Purchases	Purchases from trading houses as % of total purchases	Nil	Nil
	Number of trading houses where purchases are made from	NA	NA
	Purchases from top 10 trading houses as % of total purchases from trading houses	NA	NA
Concentration of Sales	Sales to dealers / distributors as % of total sales	Nil	Nil
	Number of dealers / distributors to whom sales are made	NA	NA
	Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	NA	NA
Share of RPTs in	Purchases (Purchases with related parties / Total Purchases)	0.77%	0.65%
	Sales (Sales to related parties / Total Sales)	97.58%	98.05%
	Loans & advances (Loans & advances given to related parties / Total loans & advances)	Nil	Nil
	Investments (Investments in related parties/Total Investments made)	0.24%	0.00 %

**Note:** NA is Not Applicable

## Leadership Indicators

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

PLL being a responsible entity ensures to spread awareness and provides training to its value chain partners. Majorly PLL conducts HSE related awareness programs for employees, workers and communities in a structured manner. PLL employees and workers are trained for functional safety protocols, managerial acumen, and behavioral development. Various other programs for communities conducted are as below:

- Distribution of nutrition kits to TB patients in nearby villages around the Dahej plant
- Health diagnostic camps
- Health awareness sessions
- Environmental awareness sessions and tree plantation drives
- Defensive driving training for drivers

In addition, periodical meetings with key suppliers, contractors, consumers, and partners are held. The company also conducts public hearing during project development, various awareness programs through CSR activities, updating key regulatory and statutory changes, exposure with global level business conferences on technology; sourcing; environment, diversity, equality and transparent practices and relationship building are also organized.

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

Yes. PLL employs a Code of Conduct for Board members to identify, manage, and mitigate potential conflicts of interest. This Code mandates that members uphold the highest standards of honesty, integrity, and ethical conduct, ensuring their independent judgment and fulfillment of fiduciary duties. The said policy is also uploaded on the company's website. The link of the policy is as follows:

<https://www.petronetlng.in/code-of-conduct-for-board-members-sr-management>

Additionally, since PLL's RPT sales continue to be over 97% of its total sales, and the representatives of the promoters' companies and also the nominated members of PLL's Board, an RPT policy has also been framed with one of its major objectives to eliminate the potential or actual conflicts arising from Related Party Transactions and foster consistency with PLL's and its stakeholders' best interests. The link of the policy is as follows: [https://www.petronetlng.in/documents/d/petronetlng/rpt\\_policy\\_13042023](https://www.petronetlng.in/documents/d/petronetlng/rpt_policy_13042023).

The company receives an annual declaration and changes, if any, from time to time, from its Board of Directors and Senior Management Personnel on their interest in other entities, and ensures requisite approvals as required under the applicable laws are taken prior to entering into transactions with such entities. Further, the Directors abstain from participating in agenda items at the Board/Committee meetings in which they are interested or deemed to be interested.

## PRINCIPLE 2 -BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE

### Essential Indicators

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

Particulars	FY 2024-25	FY 2023-24	Details of improvements in environmental and social impact
R&D	-	-	
Capex	69%	70%	<p>Natural gas is the cleanest fossil fuel and is globally considered the transition fuel as the world aspires to achieve net zero goals. India has also set its target to achieve net zero by 2070 and also for enhancing the share of natural gas in the country's energy basket present around 6% to 15% by 2030. Presently the demand for natural gas in the country is met to the extent of around 50% through domestic production and the rest is met through imports of LNG. As domestic production is likely to remain stagnant, the imports of LNG are expected to increase in the coming years.</p> <p>By investing in setting up greenfield infrastructure or augmenting the capacity of existing LNG import and re-gasification, PLL is playing a vital role in the process of clean energy transition. Some of the projects includes:</p> <ul style="list-style-type: none"> <li>• Additional of LNG storage Tanks and regasification capacity in Dahej terminal.</li> <li>• Construction of unique third jetty at Dahej terminal.</li> <li>• Augmentation of LNG truck loading facility at Dahej and Kochi terminals.</li> <li>• Setting up of new terminal in the east coast.</li> </ul> <p>Other clean energy projects that have been undertaken by the company include setting up solar power plants at Dahej and Kochi terminals.</p> <p>Also, other initiatives are as follows:</p> <ul style="list-style-type: none"> <li>• CBG Plants: PLL is also in the process of setting up CBG plants at various locations across the country.</li> <li>• LNG Retailing: For introducing LNG as a cleaner alternative to conventional fossil fuels, 4 LNG dispensing stations are in final stage of commissioning, setting up of fifth station at Kochi is expected to commence soon. Further, 10 more stations are being planned to be set up.</li> </ul>

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

Yes, the procurement of input materials, equipment, tools, spares, and services is carried out in strict accordance with the Contract and Procurement Policy, which is consistently implemented across all locations with a focus on sustainable procurement practices. A well-defined Delegation of Authority framework guides the procurement process for both goods and services.

PLL's core business involves the import of LNG at its regasification terminals located in Dahej (Gujarat) and Kochi (Kerala). As a result, approximately 95.22% of input material sourcing is inherently sustainable. Most LNG imports are managed under various long-term Sale and Purchase Agreements (SPAs), as details here under:

- a) 7.5 MMTPA LNG SPA on a FOB basis with Qatar Energy (LNG imported from Qatar)
- b) 1.425 MMTPA LNG SPA on a DES basis with MARC Australia (a subsidiary of ExxonMobil) with LNG imported primarily from Australia and Oman.
- c) 1.2 MMTPA LNG SPA on a DES basis with Exxon Mobil Asia Pacific Pte. Limited (EMAPPL - a subsidiary of Exxon Mobil) which is likely to commence from FY 2026-27.

In addition to sourcing LNG through the Long-term SPAs, PLL also imports LNG spot cargoes on an as-needed basis to meet the requirements of its downstream customers. These spot purchases are made from international LNG suppliers and traders in accordance with the Policy and Process for Purchase of LNG on Spot/Short-term Basis, which has been duly approved by PLL's Board of Directors.

The company also expects that its suppliers must adhere to relevant laws and ethical standards, as outlined in its Supplier Code of Conduct. Regular evaluations of supplier performance in terms of quality, cost, sustainability, reliability, and compliance with measurable goals are conducted regularly. For instances of non-compliance, corrective actions are taken, such as placing suppliers on a Holiday or Banning list, until they meet required standards, ensuring alignment with the organization's sustainable sourcing objectives.

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

Approximately 95.22% of input material is sustainably sourced.

**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.**

PLL's business process ensures generations of minimal hazardous waste. The company has a valid Consolidated Consent and Authorization (CC&A) for hazardous waste from State pollution control boards and mentioned conditions are strictly followed.

However, to ensure environmental responsibility and compliance, PLL has established robust procedures for the safe handling and disposal of all waste types generated at its sites. Hazardous wastes are systematically collected, stored and handed over to agencies authorized by the State Pollution Control Board (SPCB) for recycling or safe disposal.

Detailed records of waste generation and disposal are maintained in compliance with regulatory requirements and are subject to periodic audits to ensure accountability and transparency. Recovered materials are reused or disposed of through authorized recyclers, contributing to resource efficiency and circularity. Also, there is regular monitoring by Board.

The detailed quantities of hazardous waste generated, and method of disposal are mentioned in Principle 6 of the report.

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.**

EPR does not apply to PLL's activities.

### Leadership Indicators

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

Yes, PLL has conducted LCA for its existing as well as future products. The ReCiPe 2016 Midpoint methodology is used to conduct the "Cradle to Grave" life cycle assessment of PLL's products with the help of SimaPro v9.5.0 software and it is aligned with ISO 14040 and ISO 14044

NIC Code	Name of Product/	Percentage of total Turnover contributed	Boundary for which LCA was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the Web-link/URL containing Results of LCA
0910	RLNG	93.81%	Cradle to Grave	Yes	No

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

Name of Product / Service	Description of the risk / concern	Actions Taken
LNG/ RLNG/ Regasification services /Ancillary services	Impacts-	Climate Change- <ul style="list-style-type: none"> <li>The company has devised a net zero roadmap to mitigate the emissions and become net zero (Scope 1 and 2) by 2040.</li> <li>The company installed solar panels in Kochi and Dahej terminals.</li> <li>Various energy optimization schemes have been implemented at both terminals.</li> <li>Plans for using the available cold energy of LNG plant in upcoming petrochemical project. Potential to optimize power requirement to around 12-15 MW.</li> </ul>
	<ul style="list-style-type: none"> <li>Climate Change</li> <li>Air Pollution</li> <li>Waste Management</li> <li>Noise levels</li> </ul>	Air Pollution Management- <p>In order to manage fugitive hydrocarbon emissions, the following measures were taken:</p> <ul style="list-style-type: none"> <li>The LNG storage and re-gas process operate in a closed system, thereby eliminating the release of GHG into the atmosphere.</li> <li>Fugitive release, if any, are primarily through the flare system.</li> <li>SO2 emissions from revamp stacks are monitored regularly to ensure they remain within permissible limits.</li> </ul>



Name of Product / Service	Description of the risk / concern	Actions Taken
		<p><b>Waste Management:</b></p> <p>Hazardous waste generated on site is collected and stored in a designated area. Recovered materials are reused or disposed of through authorized recyclers, contributing to resource efficiency and circularity</p> <p><b>Noise Pollution Management:</b></p> <p>Noise is generated by various equipment during the process, such as pumps, cooling towers, compressors, etc. To mitigate high noise levels, the following measures were taken:</p> <ul style="list-style-type: none"> <li>• Equipment design adheres to noise level regulations set forth by regulatory authorities.</li> <li>• Acoustic barriers or shelters are necessary in noisy workplaces to mitigate noise levels.</li> <li>• To minimize noise generated by equipment like pumps, hoods were installed.</li> <li>• PPE such as earplugs and earmuffs is supplied to workers in high-noise-level areas.</li> <li>• Regular monitoring of employee exposure in noisy areas is done to ensure compliance with OSHA requirements.</li> <li>• Throughout the year in average day time, noise level never crossed 56 dBA which is far less than the permitted regulations.</li> </ul>

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).**

Not Applicable.

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:**

Not Applicable.

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

Not applicable.

## PRINCIPLE 3- BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS

The company prioritizes employee health, safety, and continuous development, especially given the critical nature of LNG handling operations. Rigorous safety protocols are enforced at all regasification terminals and control rooms, supported by regular emergency response drills and PPE compliance. PLL fosters an inclusive and merit-driven work culture, offering equal opportunity irrespective of gender or background. Contractors and third-party personnel are also covered under site safety training and welfare initiatives. The company invests in technical upskilling, leadership development, and mental wellness programs to ensure holistic well-being of its workforce.

### Essential Indicators

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

% of employees covered by											
Category	Total (A)	Health insurance		Accident insurance		Maternity Benefits		Paternity Benefits		Daycare facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
PERMANENT EMPLOYEES											
Male	304	304	100%	304	100%	0	0%	304	100%	188	62%
Female	26	26	100%	26	100%	26	100%	0	0%	5	19%
Total	330	330	100%	330	100%	26	8%	304	92%	193	58%
OTHER THAN PERMANENT EMPLOYEES											
Male	5	5	100%	5	100%	0	0%	0	0%	0	0%
Female	3	3	100%	3	100%	3	100%	0	0%	0	0%
Total	8	8	100%	8	100%	3	38%	0	0%	0	0%

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

% of workers/staff covered by											
Category	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
PERMANENT WORKERS/STAFF											
Male	236	236	100%	236	100%	0	0%	236	100%	203	86%
Female	13	13	100%	13	100%	13	100%	0	0%	4	31%
Total	249	249	100%	249	100%	13	5%	236	95%	207	83%
OTHER THAN PERMANENT WORKERS/STAFF <sup>4</sup>											
Male	2083	2083	100%	2083	100%	0	0%	0	0%	2008	96%
Female	84	84	100%	84	100%	84	100%	0	0%	71	85%
Total	2167	2167	100%	2167	100%	84	4%	0	0%	2079	96%

#### Note:

1. "Permanent Employees" includes all personnel on rolls of the company excluding those on fixed term contract, who are covered under "Other than Permanent employees".
2. "Permanent workers/Staff" are on rolls of the company but do not perform managerial or decision-making role.

3. "Other than Permanent Workers/Staff" includes individuals engaged through third-party job contracts. A significant portion of this workforce is deployed for operational and support functions. Given the high attrition rate in this category, the headcount has been derived based on the annual return filed with the Ministry of Labor & Employment for the calendar year 2024.
  4. For "Other than Permanent Workers/Staff" the measure for well-being is ensured through the respective contractors, which are provisioned appropriately in the contracts.
- c. **Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format:**

	FY 2024-25	FY 2023-24
Cost incurred on well-being measures as a % of total revenue of the company	0.0086%	0.0083%

**Note:** The above spending is reported only in respect of permanent employees and workers/staff.

## 2. Details of retirement benefits for the current and previous financial year

Benefits	FY 2024-25			FY 2023-24		
	No. of employees covered (as a % of total employee)	No. of workers covered (as a % of total workers)	Deducted & deposited with the authority (Yes/No/NA)	No. of employees covered (as a % of total employees)	No. of workers covered (as a % of total workers)	Deducted and deposited with the authority (Yes/No/NA)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	NA	100%	100%	NA
ESI	NA	NA	NA	NA	NA	NA
Others- Please Specify <sup>2</sup>	100%	100%	NA	100%	100%	NA

**Note:**

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

## 3. Accessibility of workplaces

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

Yes, PLL ensures availability of required facilities at the workplace for differently abled employees and workers.

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

PLL is committed to providing equal opportunities for all employees and has implemented measures to cater to the needs of differently abled individuals and to foster an inclusive workplace where all employees are treated with respect and dignity. The Equal Opportunity Policy is in compliance with the provisions of The Rights of Persons with Disabilities (RPwD) Act, 2016, The Rights of Persons with Disabilities Rules, 2017. The link of the policy is as follows:

<https://www.petronetlng.in/documents/d/petronetlng/pll-equal-opportunity-policy>

**5. Return to work and retention rates of permanent employees that took parental leave.**

Gender	Permanent employees		Permanent Workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	100%	100%
Female	NA	NA	NA	NA
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

**Note:**

- The above data is with respect to permanent employees and workers/staff
- None of the female permanent employees & workers availed parental leave in the current year & previous year.
- 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.

Particulars	Yes/No	If yes, then give details of the mechanism in brief
Permanent Employees	Yes	PLL's grievance redressal policy enables timebound redressal and facilitates to resolve grievance pertaining to employment and misunderstandings and uphold a harmonious work environment.
Permanent Workers		
Other than Permanent Employees	Yes	The grievances are addressed and resolved through Engineer-In-Charge and/or Supervisor.
Other than Permanent Workers		

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

Not applicable. However, various in-house forums are in places where employees and workers can participate and provide their feedback to the management.

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

Category	FY 2024-25					FY 2023-24				
	Total (A)	On health & safety/wellness measures		On skill upgradation		Total (D)	On health and safety measures/ wellness	On skill upgradation		
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
EMPLOYEES										
Male	304	213	70%	267	88%	248	248	100%	248	100%
Female	26	14	54%	25	96%	17	17	100%	17	100%
Total	330	227	69%	292	88%	265	265	100%	265	100%
WORKERS/STAFF <sup>1</sup>										
Male	236	221	94%	230	98%	242	242	100%	242	100%
Female	13	11	85%	13	100%	14	14	100%	14	100%
Total	249	232	93%	243	98%	256	256	100%	256	100%

**Note:**

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

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
<b>EMPLOYEES</b>						
Male	304	304	100%	248	248	100%
Female	26	26	100%	17	17	100%
<b>Total</b>	<b>330</b>	<b>330</b>	<b>100%</b>	<b>265</b>	<b>265</b>	<b>100%</b>
<b>WORKERS/STAFF<sup>1</sup></b>						
Male	236	236	100%	242	242	100%
Female	13	13	100%	14	14	100%
<b>Total</b>	<b>249</b>	<b>249</b>	<b>100%</b>	<b>256</b>	<b>256</b>	<b>100%</b>

### Note:

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

## 10. Health and safety management system:

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

Yes, PLL has implemented a robust occupational health and safety management system. The company has a Quality, Health, safety, environment and assets (QHSE&A) policy, which mandates occupational health and safety measures in the terminals. The Policy is acknowledged by the MD & CEO, Director Technical and approved by the MD & CEO. A robust occupational health and safety policy and management system in accordance with ISO 45001:2018 standard has been implemented to effectively prevent workplace injuries and accidents. Also, preventive measures like reporting unsafe conditions and unsafe acts are encouraged to report through a robust system called "Suraksha Setu". An incident investigation system, work permit system, Safety committee at plant level are placed with the target of zero incident in the terminals. Moreover, Quarterly HSE review meeting chaired by Director (Technical) and periodical HSE review meeting chaired by sub-Board committee (TAHSE committee) are in place to ensure the effectiveness of the system.

As a result of on-going efforts towards maintaining a safe workplace, PLL's Dahej and Kochi terminals have received the prestigious certificate of British Safety Council 5 Star rating for Occupational Health and Safety as well as 'Sword of Honor' Award for its outstanding health and safety management systems for the second consecutive years. This accolade reflects PLL's strong commitment to maintaining a safe and healthy work environment. The thorough audit assessed PLL's compliance with regulations and best practices, offered strategic recommendations for health and safety improvements, evaluated performance across 57 elements, and highlighted potential for enhancing safety outcomes and workforce morale.

PLL is committed to protecting the environment and operating and maintaining its core assets responsibly. It aims to deliver products and services while ensuring the health, safety, and wellbeing of its employees, customers, business partners, visitors, and stakeholders. The company is dedicated to continual improvement and promoting well-being by maintaining high safety standards and safeguarding the environment. PLL provides safe and healthy working environments and strives to prevent injuries through the adoption of best practices in Occupational Health and Safety (OHS). Regular health check-ups, risk assessments, and audits are conducted to ensure compliance with statutory requirements. OHSE (Occupational Health, Safety, and Environment) aspects are considered in decision-making related to equipment, processes, raw materials, products, services, and the selection of employees and contractors. PLL constantly strives to upgrade its technology and clearly defines responsibilities for health and safety among employees, contractors, and stakeholders. It adopts a life cycle approach for the management of physical assets and promotes the judicious use of resources to support sustainable development.



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

PLL has established rigorous processes to identify work-related hazards, assess risks, and implement control measures. These processes are conducted routinely, ensuring comprehensive hazard identification and risk management. The company undertakes the following broad measures Across all locations:

- Methodologies like Rapid Risk Analysis (RRA), HAZOP, HAZID, HIRA, and QRA are conducted during project inception.
- Quantitative Risk Analysis (QRA) is re-conducted whenever there is any addition or modification or every five years, adhering to OISD standards and PNGRB regulations, with actions taken to address findings.
- A quantitative assessment of effectiveness of the measures implemented w.r.t. Health, Safety, Environment, Emergency system and Asset management, which is named as “Safety Index”, is being carried out in terminals. Lower scores are analyzed, and actions are taken accordingly. Job Safety Analysis (JSA) is done for critical activities to pinpoint hazards and mitigation measures.
- A robust risk-based work permit system has been implemented to ensure safe working practices.
- Work environment monitoring regularly checks levels of hazards like noise, vibration, and emissions ensuring safe limits.
- Regular audits by qualified personnel to identify process & HSE gaps
- Training is conducted to boost competence to ensure hazard assessment can be done in better ways.

**c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/No)**

Yes, PLL has established system of paging network, manual call points, walkie talkie, telephone, mobile phone, manual ESD system to communicate immediately about work related hazards. When any communication is received from any of such systems, a well-trained rescue team comes into action immediately which is deployed round the clock in the terminals. Moreover, windsocks are installed to show the wind direction, easy to locate and accessible assembly points are also defined at safe locations in the plants. Fire extinguishers are placed at hazardous locations; breathing support system is installed at relevant locations which employees and worker use to remove themselves from hazardous situation. Also, a platform named “Suraksha Setu” is established through which employees and workers report work-related hazards. Unsafe act/ Unsafe condition form is placed in contractor canteen for Contract work men. All reported observations are sent for compliance and monitored for their closure. All reported observations are discussed in contractor HSE review meetings and Safety Committee meetings. Monthly Best safety observer for employee and Contractor are selected by committee and appreciated in Mass toolbox talk gathering with their photos and other details displayed at the designated place.

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

Yes, the employees/ workers have access to non-occupational medical and healthcare services. Round the clock OHC and medical staff is available for any medical service. Additionally, there are 52 certified first aider at Dahej and 21 at Kochi.

**11. Details of safety related incidents**

Safety Incident/Number	Category	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0



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

PPLL has established a comprehensive Health, Safety, and Environment (HSE) management system to safeguard the well-being of its employees, contractors, and visitors. The system is anchored by a detailed policy on Quality, Health, Safety, Environment and Asset (QHSE&A), reflecting PLL's commitment to high safety standards and environmental stewardship. Key elements of the Safety Management System include operation and maintenance protocols, a work permit system, personal safety through PPE, extensive training programs, reporting of leading indicators of safety and incident analysis system, hazard identification and risk analysis and its mitigations, analysis of process safety data, implementation of change management, safety audits, and fostering a safety-oriented culture. The system also encompasses emergency planning and response preparedness through periodical mock drills. Moreover, safety is taken care of starting from facility design and construction. PLL also facilitates the "Good Samaritan" platform for employees to voluntarily support contractual staff facing health concerns or bereavement.

PLL's Safety Management System encompasses:

- Planning phase activities, such as selecting suitable equipment, technology, and processes.
- Regular awareness and training programs to educate employees and workers.
- Implementation of engineering controls.
- Safe disposal of hazardous material waste, adhering to statutory guidelines.
- Standard operating procedures.
- Well established work permit system.
- Ensuring the availability and use of appropriate personal protective equipment (PPE).
- Continuous gas monitoring and other hazards, including noise, temperature, vibration, radiation, and illumination, to maintain safe levels.
- Posting hazard signage, caution boards, safety signages at strategic locations.
- Performing pre-employment and periodic medical examinations for workers exposed to hazards, including tests like biochemistry, ECG, audiometry, vision testing, pulmonary function tests, and chest X-rays.
- Facilitating work-at-height fitness test for personnel undertaking such tasks inside facility before work commencement.
- Monitoring occupational health and lifesaving equipment at on-site medical facilities.
- Ensuring air and water quality in compliance with Pollution Control Board norms.
- Managing hazardous waste in accordance with Pollution Control Board norms.
- Organizing health campaigns and programs to promote well-being.
- Ensuring reporting of each unsafe act and unsafe condition, incidents, followed by root cause analysis and implementation of recommendations.
- Periodic QHSE review meeting.
- Implementation of the permit-to-work system.
- Emergency and disaster management plans are in place.
- Coverall is being provided for all visitors.
- All contractor workers, medical report is verified by PLL.

**13. Number of complaints on working conditions and health and safety made by employees and workers**

Category	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	Nil	Nil	-	Nil	Nil	-
Health & Safety	Nil	Nil	-	Nil	Nil	-

**14. Assessments for the year**

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

**3. 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 and safety practices and working conditions.**

Nil.

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

Employees	Yes
Workers	Yes

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

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

The statutory provisions related to well-being measure and other dues are well defined in the contracts. Accordingly, the Invoice of Contractors is processed based on submission of documentary evidence related to payment of ESI contribution, Health Insurance policy, PF or other such statutory payments/deposits.

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

Particulars	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/Staff	Nil	Nil	Nil	Nil

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

Yes, PLL extends its transition assistance programs to every individual at the time of retirement. This initiative aims to provide even more comprehensive support to valued team members during this crucial phase of their professional journey. It offers a range of resources, guidance, and personalized assistance to help individuals effectively navigate this period and make a successful transition, including insights on financial management and adoption of healthy lifestyle.

**5. Details on assessment of value chain partners:**

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	The company has not independently assessed its value chain partners. However, company's major stakeholders excluding suppliers are the promoters who are Maharatna PSUs. Based on data available in public domain, it can be inferred that these stakeholders have robust health and safety practices and highly conducive working conditions.
Working Conditions	

Vendors and other value chain partners working in PLL premises are regularly assessed for health and safety practices and working conditions. PLL conducts safety index assessments, External Safety Audit (ESA), priority inspections, vendor evaluation etc. to assess value chain partners.

**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.**

Details of some of the measures initiated by PLL for addressing the risks arising from assessments of health and safety practices of value chain partners are:

Safety Incident / Risk / Concern	Corrective Action(s) Taken/Underway
Risk associated with engaging workers for height work, who are not medically fit for working at height.	An acrophobia testing facility installed at the terminal to verify and ensure fitness of workers who work at heights.
Safety risk associated with drivers who have impaired eyesight operating vehicles within the terminal premises	Vision assessment is being done to identify vision issues and ensure safe operation at site.
Risk associated with high noise levels	Earmuffs and Ear plugs are provided
Accidents	ESI
Fire Hazards	Fire retardant boiler suits are mandated in through contract documents



View of LNG Tanks at Dahej LNG Terminal

## PRINCIPLE 4 - BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS

PLL maintains an open and transparent approach to stakeholder engagement across the LNG ecosystem ranging from port authorities and local communities to logistics providers and regulatory agencies. Each major project or operational expansion is preceded by stakeholder consultations to identify environmental and social sensitivities. Community feedback is integrated into impact assessments and CSR planning. The company also actively engages with vendors to improve safety and ESG performance across the value chain and regularly discloses relevant information to investors and policy bodies.

### Essential Indicators

#### 1. Describe the processes for identifying key stakeholder groups of the entity.

PLL recognizes the importance of stakeholder engagement in promoting sustainable business practices. The company actively engages with a diverse range of stakeholders to gain a better understanding of their needs and expectations and aligns its business processes and strategies accordingly. The company's identifications of key stakeholder groups are driven by materiality considerations. PLL's stakeholders include investors, employees, contractors, customers, local communities, government bodies, suppliers, service providers, media and others. Each of these groups plays a critical role in shaping the company's business practices and sustainability outcomes. Recognizing the unique needs and concerns of these groups is essential to PLL's sustainable operations, and the company employs a structured approach to communicate and collaborate effectively with them.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Others	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employee	No	Discussion forums, intranet, messaging groups, social media, announcements/ notifications by E-mail, town hall meets.	Regular	<ul style="list-style-type: none"> <li>Update on company policies, future plans, event announcements, grievance redressal, campaigns, and any other changes that may occur.</li> <li>Any feedback that the employee may like to share in the town hall meet.</li> </ul>
Contract Employee.	No	Notice board, safety committee, meetings at plants, training and awareness programmes	Regular	<ul style="list-style-type: none"> <li>Safety induction training, toolbox talk, Safety committee meeting, Safety training, Contractor Safety Review meeting.</li> </ul>
Customers/ Client	No	Customer engagement and grievance redressal, Face to Face interaction, surveys, e-mail communication and periodic meetings.	Regular	<ul style="list-style-type: none"> <li>Discovering opportunities to enhance PLL's service and product quality.</li> <li>Customer expectations.</li> </ul>

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Others	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Promoters/ Shareholders/ Investors	No	Representatives of four major promoters are nominated on the PLL's Board. Other channels are Meetings, Annual Reports, Investors meet, Conference call, Virtual meetings and  E-mail communication.  Quarterly results, Investor presentations, Annual general meetings.	Regular	<ul style="list-style-type: none"> <li>Regular updates on performance, dividends, profitability, financial stability, business outlook, and seeking feedback regularly.</li> <li>To answer investor queries on financial performance.</li> <li>To present business performance highlights to investors.</li> <li>To discuss publicly available Company information to shareholders and investors.</li> </ul>
Business Partners and vendors	No	Meetings, E-mail	Regular	<ul style="list-style-type: none"> <li>Getting performance-related information.</li> <li>Identifying and resolving any concerns.</li> </ul>
Local community	No	Community meetings, Website, social media, Awareness programs etc.	Regular	<ul style="list-style-type: none"> <li>Community development initiatives undertaken after understanding the needs of the local communities and providing solutions in identified areas.</li> <li>Taking feedback from the community.</li> <li>Conducting safety and first aid trainings.</li> </ul>
Lenders/ Consultants/ Advisors/ Auditors	No	Meetings, E-mail, Website	Regular	<ul style="list-style-type: none"> <li>Developing and maintaining relationships, bringing best possible business solutions, audit of accounts and best disclosures in financial statements etc.</li> <li>Management review meetings with auditors.</li> </ul>
NGO/NPO	No	Website, E-mail, meetings	Need Based	<ul style="list-style-type: none"> <li>Sharing information about PLL's strategy and performance.</li> </ul>
Media	No	Interviews, Interactions and Press Briefings	After quarterly and annual results, as and when required.	<ul style="list-style-type: none"> <li>Sharing the company's perspectives and sharing thought leadership on issues that affect the public and businesses.</li> <li>Information on quarterly and annual performance results.</li> </ul>
Government and Regulators	No	Meetings with key regulatory bodies, Written communications, Presentations, Industry associations.	Regular	<ul style="list-style-type: none"> <li>Seeking clarifications, submitting representations, communicating challenges and providing recommendations, knowledge sharing.</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.**

The company fosters the practice of direct engagement with promoters and shareholders, offering a comprehensive overview of the company's strategies and addressing any queries or concerns they may have. This transparent communication strategy builds trust among shareholders. The nominees of four major promoters are on the PLL's Board. Besides, nominee of the Govt. of Gujarat, the state in which the company has set up India's first and the largest LNG terminal, is also on PLL's Board. For other stakeholders, the communication and feedback processes are carried out by different groups and relevant officers, as designated by the company.

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 input received from stakeholders on these topics were incorporated into policies and activities of the entity.

Yes. As indicated in Question no. 1 above, the nominees of the four promoters' companies and Govt of Gujarat are on the PLL Board. Other modes of consultation process with the stakeholders include investor's meet at corporate level, safety committee meetings involving both permanent and other than permanent employees and workers, and community engagement programmes at plant level. Some of the channels of such communication are:

- Community engagement programmes
- AGM
- Annual report
- Sustainability report

PLL conducted a materiality assessment to identify and address the most important ESG issues. All identified stakeholders were given the opportunity to provide their inputs, which allowed PLL to capture its non-financial impacts, prioritize issues and strengthen its analytical skills, ultimately ensuring long-term success.

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

PLL has taken a proactive approach to promote inclusive growth by identifying underprivileged communities in the vicinity of its business location and actively collaborating with them.

PLL engages regularly with local communities under various CSR projects and contributes to the society, aiding in various societal issues. The CSR projects cover the areas of healthcare, education, welfare of war widows, women empowerment, rural development, arts & culture, welfare of Divyangas, environment & sustainability etc. directly as well as in association with local self govt bodies, district & state administrations, NGOs and project implementation partners. These initiatives are undertaken prioritising on the felt need of the communities, leading to creation of opportunities and strive towards a more equitable society. The details of CSR projects are reported in Principle 8 of the report as well as on the website- <https://www.petronetlng.in/csr-initiatives>



## PRINCIPLE 5 - BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Respect for human rights is integral to the company's values and operations. Human rights considerations are embedded across the employment lifecycle and the extended contractor workforce. The company ensures zero tolerance toward child labor, forced labor, discrimination, or unsafe working conditions. Grievance redressal systems are in place at all sites, with periodic sensitization workshops for employees and vendors.

### Essential Indicator

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	330	296	90%	265	265	100%
Other than Permanent	8	-	-	6	6	100%
Total employees	338	296	88%	271	271	100%
<b>WORKERS/STAFF</b>						
Permanent	249	248	100%	256	256	100%
Other than Permanent	2,167	2,091	96%	2,433	2,433	100%
Total workers	2,416	2,339	97%	2,689	2,689	100%

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

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)
EMPLOYEES										
Permanent										
Male	304	-	-	304	100%	248	-	-	248	100%
Female	26	-	-	26	100%	17	-	-	17	100%
Other than permanent										
Male	5	-	-	5	100%	6	-	-	6	100%
Female	3	-	-	3	100%	-	-	-	-	-
WORKERS/STAFF										
Permanent										
Male	236	-	-	236	100%	242	-	-	242	100%
Female	13	-	-	13	100%	14	-	-	14	100%
Other than permanent										
Male	2,083	1,296	62%	787	38%	2,336	2,284	98%	52	2%
Female	84	53	63%	31	37%	97	89	92%	8	8%

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

Particulars	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of
Board of Directors (BoD)	3	1,99,94,194	0	0
KMP (other than BoD)	1	1,19,65,604	0	0
Employees other than BOD & KMP	300	42,21,253	26	26,37,591
Workers	236	19,00,297	13	25,80,872

**Note:**

1. The above data is with respect to permanent employees and workers/staff.
2. Includes details of Whole time Directors and KMP as on 31<sup>st</sup> March 2025.
3. Median remuneration is calculated for all the categories as on 31<sup>st</sup> March 2025, based on their annual cost to the company

**b. Gross wages paid to females as % of total wages paid by the entity, in the following format:**

Particulars	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	5.67%	5.29%

**Note:**

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

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

Yes, the Company has set up a robust system with a focal point as Corporate/Plant HR team for addressing human rights related concerns / impact.

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

PLL is dedicated to upholding human rights throughout its operations by complying with labor laws, statutory requirements, and addressing grievances related to any human rights issues. To ensure employee well-being and job satisfaction, PLL has established a comprehensive grievance redressal policy featuring a four-tier mechanism. This structured process enables employees to raise and resolve concerns efficiently, promoting a work environment of transparency, fairness, and mutual respect.

Additionally, PLL prioritizes a safe and inclusive workplace by forming an Internal Complaints Committee (ICC) to address sexual harassment complaints, underscoring its zero-tolerance stance on harassment and discrimination. The ICC provides a confidential platform for reporting, reinforcing a respectful and inclusive work culture.

Through its grievance redressal policy and ICC, PLL demonstrates its commitment to create a positive work environment that promotes employee well-being, productivity, and job satisfaction. The company continues to review and update these policies regularly to ensure that they remain effective and relevant in addressing the evolving needs and concerns of its workforce.

PLL has also implemented Equal Opportunities policy to enable inclusive workplace for person with disability, person with benchmark disability, and transgender.

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

Category	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
Sexual Harassment	Nil	Not Applicable	Not Applicable	Nil	Not Applicable	Not Applicable
Discrimination at workplace	Nil	Not Applicable	Not Applicable	Nil	Not Applicable	Not Applicable
Child Labour	Nil	Not Applicable	Not Applicable	Nil	Not Applicable	Not Applicable
Forced/ Involuntary Labour	Nil	Not Applicable	Not Applicable	Nil	Not Applicable	Not Applicable
Wages	Nil	Not Applicable	Not Applicable	Nil	Not Applicable	Not Applicable
Other issues	Nil	Not Applicable	Not Applicable	Nil	Not Applicable	Not Applicable

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

Particulars	FY 2024-25	FY 2023-24
Total Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013	Nil	Nil
Complaints on POSH as a % of female employees / workers	Nil	Nil
Complaints on POSH upheld	Nil	Nil

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

The company is dedicated to fostering a safe and respectful work environment for all employees, with particular emphasis on protecting individuals involved in discrimination and harassment cases. To ensure this, the company has established comprehensive mechanisms designed to prevent any adverse consequences for complainants. These mechanisms include confidential reporting channels, a zero-tolerance policy against retaliation, and the provision of support services for affected employees in discrimination and harassment cases.

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

Yes, PLL adheres to all laws and frameworks concerning human rights and labour practices. Human rights requirements are included in business agreements and contracts, such as labor laws compliance and the assurance of minimum wages.

**10. Assessments for the year:**

% of offices that were assessed (by entity or statutory authorities or third parties)	
Child Labor	100%
Forced/ involuntary Labor	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others – please specify	100%



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

While assessments at the plants and offices have revealed no significant issues, PLL remains committed to the best practices and systems to prevent future such incidents.

### Leadership Indicators

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

Modification / introduction of business processes because of human rights grievances / complaints is not applicable in the case of PLL.

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

PLL is ensuring compliance with all human rights/labor laws, from recruitment to employee life cycle to relieving employees from the organization.

**3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?**

Yes, the company has constructed its offices with the intention of providing easy accessibility for everyone, including individuals with disabilities, by installing features such as elevators and ramps to ensure equal access. Wherever the company operates in leased premises, it is ensured that the building adheres to the above requirements.

**4. Details on assessment of value chain partners:**

% of offices that were assessed (by entity or statutory authorities or third parties)	
Child Labor	The company has not conducted independent assessment. However, company's major stakeholders excluding suppliers are the promoters who are Maharatna PSUs. Based on data available in public domain, it can be inferred that these stakeholders have robust practices and highly conducive working conditions
Forced/ involuntary Labor	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	

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

No concerns have been highlighted of the performance of the value chain partners, their practices, and adherence to sustainability standards in FY 2024-25.



View of Sunset at Kochi LNG Terminal

## PRINCIPLE 6 - BUSINESS SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

Operating in an energy intensive sector, the company recognizes its responsibility to minimize environmental impact. The regasification process is optimized for energy efficiency, water conservation, and emission control. Initiatives include vapor recovery, ambient air quality monitoring, noise reduction, and safe effluent disposal. The company also tracks its GHG emissions and is working towards measurable decarbonization goals with a net zero target of 2040 aligned with national targets. Environmental compliance is ensured through regular audits, impact assessments, and ISO 14001-certified management systems.

### Essential Indicators

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

Parameter	FY 2024-25	FY 2023-24
<b>From renewable sources- Giga Joules (GJ)</b>		
Total electricity consumption (A)	3,002.88	2109.13
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>3,002.88</b>	<b>2109.13</b>
<b>From non-renewable sources- Giga Joules (GJ)</b>		
Total electricity consumption (D)	8,77,687.77	8,54,152.34
Total fuel consumption (E)	40,12,796.71	41,36,723.48
Energy consumption through other sources (F)	0	0
Total energy consumed from non- renewable sources	48,90,484.48	49,90,875.82
<b>Total energy consumed (A+B+C+D+E+F)</b>	<b>48,93,487.36</b>	<b>49,92,984.95</b>
<b>Energy intensity per rupee of turnover</b> (Total energy consumed / Revenue from Operations)	95.99 (GJ/INR Cr)	94.69 (GJ/INR Cr)
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	1983.14 (GJ/ USD Crore)	2121.21 (GJ/ USD Crore)
Energy intensity in terms of physical output (GJ/TBtu)	5236.92 (GJ/TBtu)	5433.36 (GJ/TBtu)
% of energy consumed from renewable sources	0.061%	0.042%

#### Note:

- The FY2023-2024 figure is suitably restated/amended for fair representation.
- The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2025 by IMF which is 20.66 for India.
- GJ refers to Giga Joules

Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)  
If yes, name of the external agency: Reasonable Assurance has been carried out by M/s V. Sankar Aiyar & Co. on the above indicator.

#### 2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

As of March 31<sup>st</sup>, 2025, none of the sites of PLL are identified as designated customers under the PAT scheme of the Government of India.

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

Parameter	FY 2024-25	FY 2023-24
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	0	0
(ii) Ground Water	0	0
(iii) Third Party Water	12,693.42	41,204.31 <sup>2</sup>
(iv) Seawater/Desalinated Water	0	0
(v) Others	0	0
<b>Total volume of water withdrawal (in kilolitres)(i+ii+iii+iv+v)</b>	12,693.42	41,204.31
<b>Total volume of water consumption (in kilolitres)</b>	1,91,069.81 <sup>3</sup>	217,211.92 <sup>3</sup>
<b>Water intensity per rupee of turnover</b> (Total Water Consumption/ Revenue from Operations)	3.75 (KL/INR Crore)	4.12 (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)	77.43 (KL/USD Crore)	92.28 (KL/USD Crore)
<b>Water intensity in terms of physical output</b>	<b>204.48 (KL/TBtu)</b>	<b>236.37 (KL/TBtu)</b>

**Note:**

- The figure for FY 2023-2024 figure is suitably restated/amended for fair representation.*
- In FY 2023-2024, third party water consumption is higher than FY 2024-25 due to consumption of 22,518 kiloliters as construction water in projects.*
- The consumption includes the condensate water generated in the plants during the process of regasification and the rainwater. For FY 2024-25 and FY 2023-24, the condensate water and rainwater was 1,92,594 KL and 1,86,600 KL respectively.*
- The water withdrawal and consumption for leased offices, which is not included in the above table, is estimated to be 1,933 KL and the same has been calculated based on the document by the Central Ground Water Authority (CGWA).*
- The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2025 by IMF which is 20.66 for India.*

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

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

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

Parameter	FY 2024-25	FY 2023-24
<b>Water discharge by destination and level of treatment (in kiloliters)</b>		
(i) To Surface water	Not Applicable	Not Applicable
- No treatment	Not Applicable	Not Applicable
- With treatment - please specify level of treatment	Not Applicable	Not Applicable
(ii) To Ground water	Not Applicable	Not Applicable
- No treatment	Not Applicable	Not Applicable
- With treatment – please specify level of treatment	Not Applicable	Not Applicable
(iii) To Seawater	Not Applicable	Not Applicable



Parameter	FY 2024-25	FY 2023-24
- No treatment	Not Applicable	Not Applicable
- With treatment – please specify level of treatment	Not Applicable	Not Applicable
(iv) Sent to third-parties	Not Applicable	Not Applicable
- No treatment	Not Applicable	Not Applicable
- With treatment – please specify level of treatment	Not Applicable	Not Applicable
(v) Others	Not Applicable	Not Applicable
- No treatment	Not Applicable	Not Applicable
- With treatment – please specify level of treatment (Water treated through STPs is used for horticulture purposes inside the facilities)	14,217.61	10,592.39
<b>Total water discharged (in kiloliters)</b>	<b>14,217.61</b>	<b>10,592.39</b>

**Note:** In absence of discharge information at leased offices, the complete quantity of estimated 1,933 KL is considered to be discharged same as withdrawal for FY 2024-25. This is not included in the above table.

**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 V. Sankar Aiyar & Co. on above indicator.

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

Yes, PLL's regasification terminals are "Zero Liquid Discharge" (ZLD) terminals. Domestic sewage water is treated in 100 KLD sewage treatment plant at Dahej terminal and 30 KLD sewage treatment plant at Kochi terminal. The treated sewage water is being used for gardening purposes inside the terminals. The sewage plant capacity at both terminals is more than enough to ensure the ZLD all the time. Furthermore, the water generated from atmospheric air in the process of regasification of LNG is stored in a water pond and is being used as service water, fire water, drinking water after treatment/ filtrations.

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

Parameter	Please specify unit	FY 2024-25	FY 2023-24 <sup>1</sup>
NOx	mg/Nm3	41.83	49.50
SOx	mg/Nm3	30.80	46.91
Particulate matter (PM)	mg/Nm3	52.96	59.00
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others- please specify	-	-	-

**Note:**

- The figure for FY 2023-24 is suitably restated/amended for fair representation.
- Air Emission are taken as per the CTO compliance for Dahej and Kochi terminals.

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

Parameter	Unit	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)	tCO <sub>2</sub> e	2,42,656.83	2,64,694.94
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)	tCO <sub>2</sub> e	1,77,244.17	1,69,881.41
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/ Revenue from Operations)	tCO <sub>2</sub> e/INR Crore	8.24	8.24
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)	tCO <sub>2</sub> e/USD Crore adjusted for PPP	170.17	184.62
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO <sub>2</sub> e/TBtu	449.37	472.91

**Note:**

1. The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2025 by IMF which is 20.66 for India.
2. The emission factors used to convert energy consumption into tCO<sub>2</sub>e for fuels, gas and fugitive emissions are sourced from the IPCC and DEFRA guidelines. For electricity, the latest database provided by the Central Electricity Authority (CEA) has been utilized.

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

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

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

PLL has chalked out its Net Zero Emissions roadmap with a target to achieve Net zero (Scope 1 + 2) by 2040.

- In line with roadmap, the company has immediate plans to source renewable power through a 30 MW hybrid (Solar + wind) power for its Dahej Terminal.
- The company has also approached KSEB (Kerala State Electricity Board) for the enhancement of sanctioned load to avoid running of GTGs at its Kochi terminal, which would significantly reduce the GHG emissions
- The proposed cold energy integration of Dahej LNG terminal with upcoming petrochemical plant is also likely to reduce power consumption by 10-12 MW, thus reducing the carbon footprints significantly.

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

Parameter	FY 2024-25	FY 2023-24
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	0.00	0.00
E-waste (B)	2.21	2.23
Bio-medical waste (C)	0.02	0.013
Construction and demolition waste (D)	0.00	0.00
Battery waste (E)	2.17	3.82
Radioactive waste (F)	0.00	0.00

Parameter	FY 2024-25	FY 2023-24
Other Hazardous waste. Please specify, if any. (G) (Empty discarded drums, carboys sent to GPCB-approved decontamination facility, Empty paint containers) & Used Oil	11.53	11.28
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	0.00	0.00
<b>Total (A+B + C + D + E + F + G + H)</b>	<b>15.93</b>	<b>17.34</b>
<b>Waste intensity per rupee of turnover</b> (Total Waste generated/ Revenue from Operations)	<b>0.00031</b> <b>(MT/INR Crore)</b>	<b>0.00033</b> <b>(MT/INR Crore)</b>
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b>	0.006 (MT/USD Crore adjusted for PPP)	0.007 (MT/USD Crore adjusted for PPP)
<b>Waste intensity in terms of physical output</b>	<b>0.017 (MT/TBtu)</b>	<b>0.019 (MT/TBtu)</b>
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Recycled	4.86	3.68
(ii) Re-used	0.00	0.00
(iii) Other recovery operations (Replacement of Battery)	4.19	1.75
<b>Total</b>	<b>9.05</b>	<b>5.43</b>
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Incineration	1.78	0.86
(ii) Landfilling (Waste residue containing oil and empty container of paint sent to authorised agency disposal site for land filling.)	2.81	5.95
(iii) Other disposal operations (Empty discarded drum, carboys sent to GPCB approved decontamination facility (Dahej) + E-Waste +Bio- Medical Waste)	3.52	3.20
<b>Total</b>	<b>8.11</b>	<b>10.01</b>

**Note:**

1. The figure for FY 2023-24 is suitably restated/reamended for fair representation.
2. To convert used oil into metric tonnes, a conversion factor of 0.85 metric tonnes per kiloliters is utilized for Kochi and 1.1 metric tonnes per kiloliters is utilized for Dahej.
3. Other recovery operations (Replacement of battery) - 2.07 MT (Waste carry forwarded from previous FY) + 0.231 MT (Wastes generated in Current FY). Balance stock of 0.05 MT will carry forward for FY 2025-26 and this quantity will be disposed in FY 2025-26.
4. The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2025 by IMF which is 20.66 for India.

Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: Reasonable Assurance has been carried out by M/s V. Sankar Aiyar & Co. on the above indicator

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

PLL's business processes ensure the generation of a very small quantity of industrial waste. Following is the mechanism

for different waste disposal methods at PLL:

1. **Hazardous waste:** Hazardous wastes generated in the terminal are stored in hazardous waste storage and disposed through GPCB/KSPCB approved agency by adhering applicable rules and regulations. Regular verification of the disposing agency is done by PLL. The utilization of hazardous chemicals within the terminal is kept to a minimum. The primary hazardous chemicals used are Liquid Nitrogen (Liq. N<sub>2</sub>), Sodium Hydroxide (NaOH), soda ash, hypochlorite, High-Speed Diesel (HSD), and Mono Ethylene Glycol. It is important to note that no waste is produced during the handling of these chemicals. However, any hazardous waste generated from the handling of biocides, lubricating oil, and similar substances is disposed of in a manner that is both environmentally responsible and friendly.
- **Non-Hazardous waste:** Waste bins are provided across plant locations for collecting Biodegradable and Non-Biodegradable wastes. Disposal of Non-hazardous wastes are part of the house keeping contract. A 130 KLD STP is installed and being operated for the treatment of sewages generated from plant admin building and canteen. Treated water from STP is being used for gardening.
- **E-waste & Battery waste:** Waste is being safely disposed to authorized recyclers.
- **Biomedical waste:** Biomedical waste from the Occupational Health Centre (OHC) is incinerated by PCB accredited third party.
- **Canteen waste:** Canteen waste is internally recycled using food waste converters and transformed into manure through composting, which is then used in the kitchen garden.

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/ clearance are being complied with? (Y/N). If no, the reasons thereof and corrective action taken, if any.
1	Kochi- Puthuvypeen, Kerala (CRZ))	LNG storage and regasification terminal	Yes
2	Dahej, Gujarat (CRZ)	LNG storage and regasification terminal	Yes

- 12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in FY 2024-25**

Name and brief details of project	EIA Notification Number	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes/No)	Relevant Web Links
Gopalpur LNG Terminal	Notification No. S.O. 1533 (E) published by Ministry of Environment, Forest & Climate Change (MoEF&CC), Govt. of India, New Delhi	-	Yes	No	Draft EIA report has been prepared. Final EIA report will be uploaded on relevant web links after final Environment Clearance.

- 13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances in the following format:**

Yes, PLL is compliant with all the national laws and regulations related to the environment.

S No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken if any
Nil				

### Leadership Indicators

- Water withdrawal, consumption and discharge in areas of water stress (in kiloliters):** For each facility / plant located in areas of water stress, provide the following information: (i) Name of the area (ii) Nature of operations (iii) Water withdrawal, consumption and discharge:

PLL plants are not located in water stress areas.

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

Parameters	Unit Specified	FY 2024-25	FY 2023-24
Total Scope 3 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	90,552,625.27	81,736,400.36
Total Scope 3 emissions per rupee of turnover	tCO <sub>2</sub> e/INR Crore	1,776.25	1,550.14
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	tCO <sub>2</sub> e/TBtu	96,907.84	88,945.51

- With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.**

There are no significant direct or indirect impacts identified for both the sites of PLL. This has been verified through assessments conducted by renowned government agencies such as National Institute of Oceanography (NIO) and Gujarat Institute of Desert Ecology (GUIDE).

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

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1.	Encon Initiatives	<ol style="list-style-type: none"> <li>120 kWp of solar power plant at Dahej and 750 kWp solar plant at Kochi was completed.</li> <li>Installation of variable frequency drive in chilled water pump</li> <li>Replacement of higher capacity pump with lower capacity after technical study.</li> <li>Reduction in specific energy by optimizing the operation.</li> <li>Shipping voyage efficiency improved with various measures.</li> </ol>	<p>Total saving in emission by around 1,770 tCO<sub>2</sub>e per annum. (note: considering average 20 % actual generation).</p> <p>This initiative led to an annual energy savings of approximately 262 MWh.</p> <p>This initiative led to an annual energy savings of approximately 875 MWh.</p> <p>At Kochi, reduction by around 7.7 % results in saving by 2,170 MWh.</p> <p>Reduction of about 5.5 % in the carbon footprint per MMBtu of LNG transported with respect to emission generated during the previous fiscal.</p>

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
2	Other Initiatives	1. RLNG accumulation in shell side of vaporizer in gas vaporizer is routed to flare through a mechanism.	Avoided potential release of methane gas in atmosphere.
		2. A feasibility study completed to install a 30 MW renewable power plant on PPP model. Now the green sourcing job is in advance stage of tendering document to finalization	Reduction of around 1 lakh tCO <sub>2</sub> e emission and saving environment.
		3. Supplying Shore Power to Tugboats from Port Craft jetty and conserving Diesel.	Diesel saved – 70,756 Litres. Power used – 1,68,997 kWh. Emission reduced by – 308.2 tCO <sub>2</sub> e
		4. Tree Plantation	Total 62,500 trees plantation carried out.

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

PLL has established robust emergency preparedness and business continuity measures across its LNG plants in Dahej and Kochi. These facilities are supported by an Emergency Response Disaster Management Plan (ERDMP), which provides clear and decisive strategies to swiftly mitigate impacts during emergencies. ERDMP is approved by PNGRB authorized agency.

Additionally, to ensure recovery from disasters and maintain essential IT services, PLL also utilizes a robust Business Continuity Planning (BCP) framework.

**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.**

PLL's business processes do not have any significant adverse impact on the environment.

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

The company has not independently assessed its value chain partners, however, the company's major stakeholders excluding LNG suppliers are the promoters, who are Maharatna PSUs. Based on data available in public domain, it can be inferred that these stakeholders have robust environmental practices.

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

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



View of Control Room at Kochi LNG Terminal



## PRINCIPLE 7- BUSINEESS, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT

PLL engages with policy makers and industry associations to support India's shift towards cleaner energy solutions and advocates for regulatory clarity on LNG infrastructure and safety norms. The company contributes technical insights to working groups and roundtables focused on energy security, climate resilience, and sustainable port operations. It believes that responsible policy advocacy is essential for creating a level playing field in the energy sector.

### Essential Indicator

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

17.

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

S. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/ associations (State/ National)
1	International Group of Liquefied Natural Gas Importers (GIIGNL)	International
2	The Society of International Gas Tanker and Terminal Operators (SIGTTO)	International
3	International Gas Union (IGU)	International
4	British Safety Council (BSC)	International
5	PHD Chamber of Commerce	National
6	Federation of Indian Chamber of Commerce and Industry (FICCI)	National
7	Indian Gas Exchange (IGE)	National
8	Federation of Indian Petroleum Industry (FIPI)	National
9	National Safety Council (NSC)	National
10	Standing Conference of Public Enterprises (SCOPE)	National

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

Nil

### Leadership Indicators

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
1	Allocation of Domestic Gas for dispensing LNG to automobiles as a fuel.	Letters, Meetings	No	NA	NA
2	Expeditious PESO permissions for setting up LNG dispensing stations.	Letters, Meetings	No	NA	NA

## PRINCIPLE 8-BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

In line with commitment to social advancement, PLL have strategically adopted a structured approach to implement short, medium and long-term CSR initiatives, ensuring its resources are channeled in an organized manner to achieve maximum socio-economic impact. The company has diligently identified and undertaken projects in Healthcare & Sanitation, Education & Skill Development, Art, Culture & Heritage Development, Animal Welfare, Environment & Sustainability, Welfare of Persons with Disabilities, Gender Equality, and Rural Development.

### Essential Indicators

- 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
SIA of the Ongoing projects had been completed prior to FY 2024-25. For new project Draft EIA report has been prepared. Final EIA report will be uploaded on relevant web links after final Environment Clearance.					

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not Applicable						

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

PLL recognizes its responsibility as a corporate citizen by prioritizing the well-being of the communities it serves. To fulfil this commitment, PLL has put in place a range of measures, including a designated department for community engagement, the execution of projects tailored to community needs, and regular feedback collection to ensure the effectiveness of its initiatives.

In addition, prior to execution of any major project an EPH involving local community and district administration is also conducted wherein the migration of the community are taken into considerations with efforts to address the same.

A standout effort in this regard is the establishment of the Petronet LNG Foundation (PLF), which is solely focused on addressing community concerns and enhancing living standards. The foundation's CSR team collaborates closely with local communities to understand their needs and develop targeted interventions. Through community development projects, PLF strives to elevate the quality of life for community members, promote sustainable development, and empower communities to thrive.

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

Particulars	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/ small producers	1.69%	9.22%
Directly from within India	92.60%	98.04%

**Note:**

1. The figure for FY 2023-24 is suitably restated/reamended for fair representation.
2. The figures reported under each category are based on the purchase orders issued during the year.
3. Data except LNG sources are considered for reporting

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

Location	FY 2024-25	FY 2023-24
Rural	-	-
Semi-urban	46.61%	51.00%
Urban	18.60%	18.00%
Metropolitan	34.75%	31.00%

**Note:**

1. The wages paid to employees or workers employed on a permanent basis have been calculated based on their annual cost to the Company.
2. The wages paid to non-permanent/contractual workers have been calculated based on the gross wages reported in the annual return submitted to the Ministry of Labor & Employment for the calendar year 2024.

**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): Not Applicable**

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

S No.	State	Aspirational district	Amount spent (in Rs Lakhs)
1	Uttar Pradesh	Sonbhadra	91.9
2	Uttar Pradesh	Siddharth Nagar	49.8
3	Haryana	Nuh (Mewat)	19.74

**Note:** The figures represent the total expenditure incurred on CSR projects in aspirational districts that were completed in FY 2024-25, regardless of the year in which the expenditure was actually incurred.



**3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups?**

The company does not have a policy that prioritizes marginalized/vulnerable groups. The company is committed to providing equal and fair opportunities to all vendors.

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

Not Applicable

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

Nil

**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:**

Nil

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

Nil

**6. Details of beneficiaries of CSR projects**

S. No.	CSR Projects (in FY 2024-25)	No. of people benefitted from CSR Projects	% Of beneficiaries from vulnerable and marginalized groups
1	Education & Skill Development	13,357	97%
2	Art, Culture & Heritage Development	3,850	83%
3	Gender Equality & Women Empowerment	1,050	95%
4	Healthcare & Sanitation	261,356	55%
5	Rural Development	4,000	96%
6	Welfare of Divyaangs	1,000	100%
7	Environment & Sustainability and Disaster Management & animal welfare	1,562	81%
8	Technology incubators	455	100%

**Note:**

- The figures represent the no. of beneficiaries benefitted from CSR projects that were completed in FY 2024-25, regardless of the year in which the project commenced.*
- Approximate number of direct beneficiaries.*

## PRINCIPLE 9 - BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER

While the company primarily operates in a B2B environment, it ensures that customer value is delivered through safety, reliability, and transparency. It maintains strong technical service teams to support downstream LNG users and industrial clients in ensuring operational safety and fuel efficiency. Product specifications, delivery schedules, and pricing structures are communicated clearly and in advance. The company also monitors customer satisfaction through feedback loops and ensures that all clients are aware of the safe handling and storage of LNG.

### Essential Indicators

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

When customers face any issues, they are encouraged to submit their complaints or feedback via email to PLL's dedicated officers. These officers systematically conduct a detailed internal examination of the concerns raised, ensuring each concern is thoroughly reviewed. Following this process, the officers promptly provide a comprehensive response to address and resolve the issue. All customer feedback survey and compliance are ensured periodically.

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

Particulars	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

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

Particulars	FY 2024-25		Remarks	FY 2023-24		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	Nil	Not Applicable	-	Nil	Not Applicable	-
Advertising	Nil	Not Applicable	-	Nil	Not Applicable	-
Cyber-security	Nil	Not Applicable	-	Nil	Not Applicable	-
Delivery of essential services	Nil	Not Applicable	-	Nil	Not Applicable	-
Restrictive Trade Practices	Nil	Not Applicable	-	Nil	Not Applicable	-
Unfair Trade Practices	Nil	Not Applicable	-	Nil	Not Applicable	-
Other	Nil	Not Applicable	-	Nil	Not Applicable	-

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

Particulars	Number	Reasons for recall
Voluntary recalls	Nil	
Forced recalls		



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

The company has Information Security Policy and a Data Security Policy. These policies are uploaded in the company's intranet portal.

The Information Security Policy aims to provide management guidance and support for information security, ensuring compliance with PLL's business requirements and relevant laws and regulations. This policy is implemented across all PLL offices and terminals, covering all users connected to PLL's information resources in any form. It also applies to all employees, service providers, partners, consultants, third-party vendor staff, and contractors utilizing PLL's information resources. Non-compliance or violation of the Information Security Policy will result in disciplinary action. The policy is reviewed annually or in the event of significant changes to ensure its ongoing appropriateness, sufficiency, and effectiveness.

The Data Security Policy is designed to protect the privacy of personal information handled by PLL employees, temporary staff, and authorized third parties. PLL management has adopted adequate measures to ensure the privacy of personnel information. These measures include developing a comprehensive data privacy policy for the organization, regularly updating the policy, and promoting privacy awareness within the organization. Violations of the Data Security Policy may result in management actions, such as employee termination, replacement of third-party staff, or contract termination. The company's commitment to data privacy is evident through its emphasis on safeguarding personal information, recognizing its significance in an era plagued by persistent data breaches. By implementing this policy, PLL fosters trust among customers and stakeholders, reaffirming its dedication to data privacy and protection.

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

Not Applicable

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

- a) **Number of instances of data breaches:** Nil
- b) **Percentage of data breaches involving personally identifiable information of customers:** Nil
- c) **Impact, if any, of the data breaches:** Not Applicable

### Leadership Indicators

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

Detailed information on the products and services offered by the company is available at company's website, as per the below web link- <https://petronetlng.in>

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

At PLL, safety and responsible usage are central to the operations. For RLNG transported via pipelines, PLL strictly adhere to the safety norms established by pipeline operators such as GAIL, GSPL, and IOCL.

For LNG dispatched by road tankers, company have implemented a comprehensive set of measures to inform and educate all stakeholders:

- **Clear Safety Information:** Each tanker prominently displays mandatory details, including the HAZCHEM code and emergency contact numbers, ensuring critical information is readily accessible in case of an incident.
- **Transport Emergency (TREM) Card:** Every vehicle is equipped with a TREM card that contains detailed instructions on managing hazards such as leaks and fires, emergency contact information, and first aid measures. This card is available in multiple regional languages—Malayalam, Tamil, Kannada, Telugu, Hindi, Gujarati, and English—to maximize accessibility and understanding.



- **Initiation and Induction Training:** All drivers and relevant personnel participate in initiation sessions covering the dos and don'ts during emergency scenarios. This training ensures that everyone involved is equipped to respond effectively and safely in the event of an emergency.
- **Emergency Handling Plan:** An LNG Tanker Emergency Handling Plan is provided to key customers, including GAIL, IOCL, BPCL, and GSPC, to support coordinated emergency response.
- **Certified Training for Drivers:** All tanker drivers are required to undergo specialized training in hazardous goods transportation from authorized institutes and must possess valid training certificates.

Through these initiatives, PLL demonstrates its commitment to fostering a culture of safety, responsibility, and preparedness across all aspects of LNG and RLNG handling and transportation.

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

The mechanisms for notifying customers include emails, letters, and calls. The company also sends emails and notices to off-takers /customers informing about regular maintenance at the terminal. Consumers are informed well in advance about any discontinuity of supply.

**4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)**

Yes, the display of mandated details (such as the HAZCHEM code) and emergency contact details on the LNG road tanker is ensured. Additionally, TREM cards are placed in the file in local languages such as Malayalam, Tamil, Kannada, Telugu, Gujarati, English and Hindi. An induction training session is also conducted for each truck driver to raise awareness about the dos and don'ts in case of a fire or other emergency scenarios for drivers and other personnel. The company interacts and engages with its customers on a regular basis to obtain their feedback. All customer feedback surveys and compliance are ensured periodically.



*Glimpse of Kochi LNG Terminal*

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

## To the Board of Directors of Petronet LNG Limited

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

## Identified Sustainability Information

The Identified Sustainability Information for the financial year ended March 31, 2025 is listed in the Appendix I to this report. The Reporting Boundary for BRSR is on a Standalone basis as disclosed under Question No. 13 of Section A: General Disclosures of the BRSR.

Our reasonable assurance engagement was with respect to information pertaining to the financial year ended March 31, 2025 and we have not performed any procedures with respect to earlier periods or any other elements included in the BRSR (other than those listed in Appendix I) and, therefore, do not express any conclusion thereon.

## Criteria

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

- i) Regulation 34(2)(f) of the Securities and Exchange Board of India (the "SEBI") (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended;
- ii) BRSR Reporting Requirements for listed entities per Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 (the "SEBI Master Circular");
- iii) SEBI Press Release PR No.36/2024 dated December 18, 2024;

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

v) SEBI Circular SEBI/HO/CFD/CFD - PoD-1/P/CIR/2025/42 dated March 28, 2025.

## Management's Responsibilities

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

## Inherent limitations in preparing the Identified Sustainability Information

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

## Our Independence and Quality Control

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

We apply Standard on Quality Control (SQC) 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", and accordingly maintains a comprehensive system of quality control including

documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

## Practitioner's Responsibilities

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

We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information", and Standard on Assurance Engagements (SAE) 3410 Assurance Engagements on Greenhouse Gas Statements (together "the Standards"), both issued by the Sustainability Reporting Standards Board ("the SRSB") of the ICAI. These standards require that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information and included in the BRSR are prepared, in all material respects, in accordance with the Criteria.

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

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

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

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

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

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

## Exclusions

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

- Operations of the Company other than those mentioned in the Appendix I
- 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., April 1, 2024 to March 31, 2025.
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company and testing and assessing and forward-looking assertions and/or data.

## Opinion

Based on the procedures we have performed and the evidence we have obtained, the Company's Identified Sustainability Information listed in Appendix I for the year ended March 31, 2025 are prepared in all material respects, in accordance with the Criteria.





## Other Matter

The BRSR of the Company includes certain information pertaining to the financial year ended March 31, 2024 on which no assurance was obtained by the Company.

Our opinion is not modified in respect of this matter.

## Restriction of Use

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

This reasonable assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the Company solely, to assist Company in to comply with the requirements of the SEBI Circular and LODR regulations, on reporting Company's Sustainability

performance and activities, and for publishing the same as a part of the BRSR report forming part of Company's Annual Report. Our assurance report should not be used for any other purpose or by any person other than addressees of our report. We neither accept nor assume any liability or duty of care for any other purpose or to any other person to whom our report is shown or into whose hands it may come without our prior consent in writing.

**For V. Sankar Aiyar & Co. Chartered Accountants**

**ICAI Firm Regn No. 109208W**

**Deepak Gupta**

**Partner**

**Place: New Delhi**

**Membership No.514856**

**Date: 19<sup>th</sup> August 2025**

**ICAI UDIN : 25514856BMMAGY5867**



View of Solar Panels at Kochi LNG Terminal

## Appendix I - Identified Sustainability Information subject to Reasonable Assurance

### BRSR Core Indicators (for Petronet LNG Limited on a Standalone Basis)

S. No	Principle and Indicator Reference	Attribute	Parameter (Key Performance Indicators)
Section C- Principle (P) – Essential Indicator [E]			
1	P-6 [E], Question 7	Green-house gas (GHG) footprint	<ol style="list-style-type: none"> <li>1. Total Scope 1 emissions</li> <li>2. Total Scope 2 emissions</li> <li>3. GHG Emission Intensity (Scope 1+2)</li> </ol>
2	P-6 [E], Question 3 and Question 4	Water footprint	<ol style="list-style-type: none"> <li>1. Total water consumption</li> <li>2. Water consumption intensity</li> <li>3. Water Discharge by destination and level of treatment</li> </ol>
3	P-6 [E], Question 1	Energy footprint	<ol style="list-style-type: none"> <li>1. Total Energy Consumed</li> <li>2. % of energy consumed from renewable sources</li> <li>3. Energy Intensity</li> </ol>
4	P-6 [E], Question 9	Embracing circularity- details related to waste management by the entity	<ol style="list-style-type: none"> <li>1. Waste Generation</li> <li>2. Waste Intensity</li> <li>3. Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations</li> <li>4. Each category of waste generated, total waste disposed by nature of disposal method</li> </ol>
5	P-3 [E], Question 1(c) P-3 [E], Question 11	Enhancing employee wellbeing and Safety	<ol style="list-style-type: none"> <li>1. Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company</li> <li>2. Details of safety related incidents for employees and workers (including contract- workforce)</li> </ol>
6	P-5 [E], Question 3(b) P-5 [E], Question 7	Enabling Gender Diversity in Business	<ol style="list-style-type: none"> <li>1. Gross wages paid to females as % of total wages paid by the entity</li> <li>2. Complaints on POSH</li> </ol>
7	P-8 [E], Question 4 P-8 [E], Question 5	Enabling Inclusive Development	<ol style="list-style-type: none"> <li>1. Input material sourced from following sources as % of total purchases- Directly sourced from MSMEs/small producers and from within India</li> <li>2. Job creation in smaller towns- wages paid to persons employed in smaller towns (permanent or non-permanent/on contract) as % of total wage cost</li> </ol>
8	P-9 [E], Question 7 P-1 [E], Question 8	Fairness in Engaging with Customers and Suppliers	<ol style="list-style-type: none"> <li>1. Instances involving loss/ breach of data of customers as a percentage of total breaches or cyber security events</li> <li>2. Number of days of accounts payable</li> </ol>
9	P-1 [E], Question 9	Open-ness of business	<ol style="list-style-type: none"> <li>1. Concentration of purchases and sales with trading houses, dealers, and related parties</li> <li>2. Loans and advances &amp; investments with related parties</li> </ol>