

Annexure-III to Board's Report

Business Responsibility and Sustainability Report

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Section A- General Disclosures

I. Details of the listed entity:

Sr. No.	Particulars	Details
1	Corporate Identity Number (CIN) of the Listed Entity	L23203MH2008PLC267060
2	Name of the Listed Entity	Gulf Oil Lubricants India Limited (GOLIL)
3	Year of Incorporation	2008
4	Registered office address	IN Centre, 49/50, M.I.D.C., 12 th Road, Andheri (East), Mumbai, Maharashtra 400093.
5	Corporate address	IN Centre, 49/50, M.I.D.C., 12 th Road, Andheri (East), Mumbai, Maharashtra 400093.
6	E-mail	secretarial@gulfoil.co.in
7	Telephone	+91 22 6648 7777
8	Website	https://india.gulfoilltd.com/
9	Financial year for which reporting is being done	April 1, 2024 to March 31, 2025
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited National Stock Exchange of India Limited
11	Paid-up Capital	₹ 9,86,08,900
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Sugandha Khandelwal Dy. General Manager – Business Planning Email: sugandha.khandelwal@gulfoil.co.in Phone: +91 22 6648 7728
13	Reporting boundary	The disclosures made in this report are on standalone basis.
14	Name of assurance provider	Not Applicable
15	Type of assurance obtained	Not Applicable

II. Products/Services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing	Coke and Petroleum Products	97.49%



17. Products/Services sold by the entity

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Manufacturing and selling automotive and non-automotive lubricating oils, greases, and selling of two-wheeler batteries.	19201	97%

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	28	30
International	Nil	Nil	Nil

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States*)	36*
International (No. of Countries)	17

*Includes Union Territories

GOLIL's market presence covers 28 States and 8 Union Territories.

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

9%

c. A brief on types of customers

GOLIL caters to a wide and diverse customer base, including leading global and Indian Original Equipment Manufacturers (OEMs) across key sectors such as Automobile, Infrastructure, Steel, Cement, Textile, Mining, Ports, and Marine, as well as retail customers in urban, semi-urban, and rural India. Our open market (B2C/Bazaar) operations are supported by a robust pan-India distribution network that spans both physical and digital platforms. We maintain a strong market presence through engagements with over 40 OEMs, 320 auto distributors, 95,000 retailers, 1,500 rural stockists, 11,600 independent workshops, 70 industrial distributors, and 1,200 infrastructure, mining, and industrial customers.

IV. Employees

20. Details as on March 31, 2025

a. Employees and workers (including differently abled):

Sr. No.	Particulars*	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1.	Permanent (D)	637	589	92.46%	48	7.54%
2.	Other than Permanent (E)	900	860	95.56%	40	4.44%
3.	Total employees (D + E)	1537	1449	94.27%	88	5.73%

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Sr. No.	Particulars*	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Workers*						
4.	Permanent (F)					
5.	Other than Permanent (G)			NA		
6.	Total workers (F + G)					

*GOLIL categorizes its entire workforce as 'Employees' and none as 'Workers'. Therefore, the information in BRSR under Workers' category is not applicable.

b. Differently abled employees and workers

Sr. No.	Particulars*	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Differently Abled Employees						
1.	Permanent (D)	0	0	0	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total differently abled employees (D + E)	0	0	0	0	0
Differently abled workers*						
4.	Permanent (F)					
5.	Other than Permanent (G)			NA		
6.	Total workers (F + G)					

*GOLIL categorizes its entire workforce as 'Employees' and none as 'Workers'. Therefore, the information in BRSR under Workers' category is not applicable.

21. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. & % of Females	
		No. (B)	% (B/A)
Board of Directors	7	1	14.3%
Key Management Personnel (KMP)*	3	0	0%

*KMPs are as defined under the provisions of section 203 of the Companies Act, 2013.

22. Turnover rate for permanent employees and workers

Particulars	FY 2024-25			FY 2023-24			FY 2022-23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	14%	12%	14%	17%	17%	17%	17%	41%	18%
Permanent Workers					NA				



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

23. (a) Names of holding / subsidiary / associate companies / joint ventures (As on March 31, 2025)

Sr. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Gulf Oil International (Mauritius) Inc	Holding	67.14%	No
2	Tirex Transmission Private Limited	Subsidiary	51.00%	No
3	Techperspect Software Private Limited	Associate	26.00%	No

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

(ii) Turnover (in ₹): 3,55,436.07 lakhs

(iii) Net worth (in ₹): 1,46,424.72 lakhs

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2024-25			FY 2023-24		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	info@gulfoil.co.in	0	0	NA	0	0	NA
Investors (other than shareholders)	NA	NA	NA	NA	NA	NA	NA
Shareholders	Investor Support Contact Details	7	0	NA	6	0	NA
Employees and workers*	POSH Policy COC Policy Human Rights Policy	0	0	NA	0	0	NA
Customers	My Gulf Care	122	4	NA	134	3	NA
Distributors (Value Chain Partners)		99	4	NA	96	0	NA
Other (please specify)	NA	NA	NA	NA	NA	NA	NA

*The Code of Conduct (COC) and Human Rights Policy outlines the grievance process, enabling employees to directly approach GOLIL's HR department for resolution. For matters related to Prevention of Sexual Harassment (POSH), complaints can be submitted via the dedicated email ID: icc.posh@gulfoil.co.in.

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

The Company has identified key environmental and social issues related to responsible business conduct that are material to its operations. These issues present both potential risks and opportunities, and are critical to ensuring long-term business resilience, stakeholder trust, and compliance with sustainability standards. A summary of these issues is provided below.

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Emissions & Energy Management	Risk & Opportunity	<ul style="list-style-type: none"> • Stricter emission norms for manufacturing plants and lubricants may increase compliance costs. • Transition to low-carbon mobility may impact demand for conventional products. • Delay in adopting energy-efficient manufacturing could reduce competitiveness. • Emission & Energy Management Section of Mitigate (Column 4) : Compliance with evolving emission norms is a key factor for sustainability-focused product providers. Stricter regulations on SOx & NOx reduction are driving the demand for cleaner transportation and industrial solutions. 	<ul style="list-style-type: none"> • GOLIL is upgrading to energy-efficient operations and expanding its renewable energy footprint, by solar rooftop installations at both the plants. Achieving 14%+ Overall Renewable energy consumption in FY 24-25. • We are proactively reducing emissions through cleaner technologies and monitoring policies to stay aligned with evolving norms. • On the product side, we are investing in low emission lubricants and EV Specific fluids to capture new market opportunities. • Emission & Energy Management Section of Mitigate (Column 5) :GOLIL is Continuously comply with emission norms and deploy solutions such as Gulf AdBlue® to help reduce transportation-related SOx & NOx emissions and contribute to pollution reduction. 	Negative / Positive

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	Water Management	Risk	<ul style="list-style-type: none"> Water scarcity in operating regions may affect manufacturing continuity. Effluent discharge non-compliance could result in penalties and harm brand reputation. 	<ul style="list-style-type: none"> GOLIL maintains Zero Liquid Discharge (ZLD) operations at both Silvassa and Chennai give. All wastewater, including sewage, is treated on-site and recycled for non-potable use. This reduces freshwater dependency, ensure compliance and minimizes environmental impact. 	Negative
3	Circular Economy & Product Stewardship	Opportunity	<ul style="list-style-type: none"> Circular economy practices can reduce waste and lower raw material dependency. Regulatory EPR obligations for plastics and used oils drive responsibility and also add opportunities for innovation. Eco-friendly product stewardship creates scope for biodegradable, low toxicity lubricants. 	<ul style="list-style-type: none"> GOLIL is working towards best waste management practices, Taking steps towards recyclable packaging, and exploring safe reuse of used oils in coming future. We are actively registered under CPCB's EPR framework and consistently adhere to all compliance requirements and targets. Our R&D teams are investing in eco-friendly, high-performance lubricants to meet future sustainability standards. 	Positive
4	Employee Health, Engagement & Wellbeing	Opportunity	<ul style="list-style-type: none"> A healthy and engaged workforce boosts productivity and retention. Inclusive policies strengthen organisational culture and diversity. Strong safety practices reduce workplace incidents and operational disruptions. 	<ul style="list-style-type: none"> GOLIL is committed to employee safety and wellbeing. We ensure robust occupational health systems, regular medical check-ups, wellness initiatives, and skill development. Engagement surveys and inclusive policies foster belonging and morale. 	Positive

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Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Customer Satisfaction & Safety	Opportunity/ Risk	<ul style="list-style-type: none"> High customer satisfaction drives loyalty and growth Product safety issues could cause regulatory action or reputational harm. Compliance gaps in health and safety of customers can increase legal and operational risks. 	<ul style="list-style-type: none"> GOLIL addresses customer complaints via the GULFCARE portal, ensuring prompt resolution. GOLIL conducts regular safety audits and hazard assessments, deploy safety officers to locations for targeted training and timely audit closure. GOLIL provides transparent communication on features and usage guidelines of its products to ensure customer protection 	Positive/ Negative
6	Human Rights & Local Community Development	Opportunity	<ul style="list-style-type: none"> Upholding human rights builds trust with stakeholders and partners. Engaging with and serving local communities cultivates alignment and harmony, driving inclusive growth and shared prosperity for both the company and the community. 	<ul style="list-style-type: none"> GOLIL respects human rights across all operations and contractors. We are investing in local community programs focused on education, healthcare, skills, and environment, ensuring inclusive development where we operate. 	Positive
7	Economic Performance & Stakeholder Engagement	Opportunity	<ul style="list-style-type: none"> Strong economic performance enables sustainable reinvestment and business continuity. Proactive stakeholder engagement builds long-term trust. Sustainable growth strategies attract investors and business partners. 	<ul style="list-style-type: none"> GOLIL embeds sustainability into its growth strategy. We regularly engage with investors, dealers, OEMs, and employees, and provide transparent disclosures. Collaborative programs strengthen relationships and drive shared value creation. 	Positive

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
8	Business Ethics & Governance	Opportunity	<ul style="list-style-type: none"> Strong governance fosters transparency and investor confidence. Ethical conduct minimizes legal and regulatory risks. Effective oversight improves decision-making and resilience. 	<ul style="list-style-type: none"> GOLIL is committed to high ethical standards. We enforce a robust Code of Conduct, run anti-corruption trainings, and maintain a whistleblower mechanism with board oversight. Policies are regularly reviewed to ensure alignment with global best practices. 	Positive
9	Learning, Innovation & Collaboration	Opportunity	<ul style="list-style-type: none"> Continuous learning improves workforce capabilities and adaptability. Innovation drives product and process improvements, ensuring competitiveness in a fast changing market 	<ul style="list-style-type: none"> GOLIL fosters a culture of continuous learning through training and upskilling. We are investing in R&D for advanced lubricants, EV fluids, and bio-based products, and collaborating with OEMs and research partners to stay ahead of market trends. 	Positive
10	Risk & Compliance Management	Risk	<ul style="list-style-type: none"> Non-compliance with laws and regulations can result in penalties. Weak risk management systems may cause operational disruptions and credibility gaps 	<ul style="list-style-type: none"> GOLIL is mitigating risks by ensuring strict compliance with regulations and implementing proactive risk management framework. The Company reviews and updates policies regularly to address emerging risks, supported by audits. 	Negative
11	Responsible Supply Chain & Product Lifecycle	Opportunity	<ul style="list-style-type: none"> Sustainable supply chains strengthen reputation and trust. Responsible lifecycle management reduces environmental impacts and supports compliance 	<ul style="list-style-type: none"> GOLIL is collaborating with suppliers to align on sustainability requirements and responsible sourcing. We conduct supplier audits, promote eco-friendly packaging, and are building traceability across the product lifecycle to improve environmental performance. 	Positive

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Section B- Management & Process Disclosures

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and Management Processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
1. b. Has the policy been approved by the Board? (Yes/No)	Yes								
1. c. Web Link of the Policies, if available (Refer Note)	Please refer to note below for the weblink of Policies								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes, the relevant policies extend to value chain partners.								
Principle Policies	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Environmental, Social and Governance (ESG) & BRSR Policy	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Code of Conduct Policy	Yes		Yes	Yes			Yes		Yes
Whistle Blower and Vigil Mechanism Policy	Yes				Yes				
Supplier Code of Conduct (Available on Intranet)		Yes			Yes				Yes
Human Rights Policy			Yes		Yes			Yes	
CSR Policy				Yes				Yes	
SHE (Safety, Health and Environment) Policy		Yes	Yes			Yes			
POSH (Prevention of Sexual Harassment Policy)				Yes					
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle	GOLIL aligns its Company policies with Gulf Oil International's group policies. The Company ensures compliance with key certifications, including ISO 9001:2015 for Quality Management Systems (QMS), ISO 14001:2015 for Environmental Management Systems (EMS), IATF 16949:2016 for the automotive sector, and ISO 45001:2018 for Occupational Health and Safety Management Systems. These certifications are critical to ensuring the highest standards of quality, safety, and environmental management across GOLIL's operations. GOLIL has considered the relevant national regulations, including the Factories Act of 1948, the Companies Act of 2013, and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and various applicable international standards/codes while developing the policies. The company's adherence to these international and national standards ensures compliance with regulatory requirements while driving continuous improvement in its operational practices.								



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Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	GOLIL has set certain goals and targets for the company and few of them have been listed below <div><div>1.</div><div>100% Solar Rooftop Capacity Coverage</div></div> <div><div>2.</div><div>Zero Liquid Discharge Plants</div></div> <div><div>3.</div><div>Zero tolerance to POSH</div></div> <div><div>4.</div><div>15% Women in workforce by 2030</div></div> <div><div>5.</div><div>Energy and Water Management Systems (EMS) at both plants</div></div> <div><div>6.</div><div>Mandatory BRSR Training at all levels</div></div>								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Performance of the GOLIL against specific commitments, goals, and targets in FY 2025: <div><div>1.</div><div>GOLIL has made significant progress during the year with the addition of a 160 kWp rooftop solar installation. This has contributed to an overall increase in our renewable energy consumption. We remain committed to our target and expect to achieve complete solar rooftop coverage by FY 2025–26.</div></div> <div><div>2.</div><div>Both Silvassa and Chennai manufacturing sites continue to operate as Zero Liquid Discharge (ZLD) facilities, ensuring environmental compliance.</div></div> <div><div>3.</div><div>No cases of sexual harassment were reported for the second consecutive year, maintaining a zero-tolerance approach to POSH.</div></div> <div><div>4.</div><div>The proportion of women in the workforce increased to 7.5%, up from 6% in FY 2024, indicating steady progress toward the 2030 target of 15%.</div></div> <div><div>5.</div><div>Energy and Water Management Systems (EMS) remained fully operational at both plants.</div></div> <div><div>6.</div><div>BRSR training was delivered across all organizational levels. Conducted by consultants for Board members, by the Group CSO for leadership team, and by ESG teams for employees. Achieving 96% coverage and strengthening organization-wide ESG awareness and engagement.</div></div>								
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)	Sustainability is integral to GOLIL's long-term business strategy. We view it not just as a compliance requirement but to create enduring value for our customers, communities, and the environment. We are steadily strengthening our ESG foundation. Our manufacturing units have solar rooftop coverage and operate as Zero Liquid Discharge facilities. Energy and water management systems have been institutionalized at both sites. We are enhancing permanent workforce diversity, with women forming 7.5% of our team today moving toward our 15% target by 2030. ESG awareness has been embedded across the organization through structured training, covering 96% of employees, including the Board. We are also reviewing our value chain - auditing packaging vendors and will be increasing the share of post-consumer recycled (PCR) content in packaging. We remain fully compliant with EPR norms and continue to build capability for greater circularity. Our portfolio includes long-drain engine oils and biodegradable hydraulic fluids that help reduce environmental impact while delivering value to customers. Beyond our operations, we remain committed to creating a positive social impact through focus areas such as education, healthcare, skill development, and environmental conservation. Our flagship initiatives, Road to School								

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Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
									<p>and Road to Livelihood aim to strengthen foundational learning and foster community development, while the Kushal Mechanic Program focuses on enhancing the skills of mechanics. These efforts play a vital role in addressing key societal needs, positioning the company as an active contributor to sustainable and inclusive growth.</p> <p>As our business evolves, we are embracing cleaner technologies by investing in EV fluids and partnering to provide EV charging solutions, supporting the transition to electric mobility and promoting environmental sustainability. In parallel, we are advancing the use of Gulf Adblue®, a DEF solution to significantly reduce NOx and SOx emissions across vehicular operations.</p> <p>GOLIL is advancing its ESG journey, we are taking deliberate steps towards strengthening governance structure, aligning with emerging stakeholder expectations. We remain committed to transparency, continuous progress, and responsible growth.</p>
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).									<p>The Corporate Social Responsibility & Sustainability Committee provides strategic direction and ensures the effective execution of GOLIL's Business Responsibility policies, overseeing their alignment with the Company's sustainability goals and regulatory requirements.</p> <p>The committee consists of:</p> <p>Mrs. Manju Agarwal (Chairperson)</p> <p>Mr. Sanjay G. Hinduja (Member)</p> <p>Mr. Ravi Shamlal Chawla (Member)</p>
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.									<p>Yes, GOLIL has established a Corporate Social Responsibility and Sustainability Committee ("The Committee"), which continues to function in FY 2024–2025. The Committee operates under a formal Charter that defines its governance framework and strategic responsibilities.</p> <p>The Committee oversees and guides the company's ESG strategies, policies, and initiatives, ensuring alignment with the sustainability goals consistent with GOLIL's strategic priorities. It monitors the company's progress against these goals and integrates sustainability into business strategy, risk management, and corporate culture.</p> <p>Additionally, the Committee supervises Environment, Health, and Safety (EHS) programs and Product Stewardship initiatives, regularly assessing the effectiveness of their management systems. It is also responsible for monitoring the CSR Policy in compliance with Schedule VII of the Companies Act and recommending the annual CSR expenditure.</p> <p>Further, the Committee reviews and guides sustainability reporting and global communications to ensure transparency, accuracy, and alignment with GOLIL's sustainability commitments, thereby ensuring comprehensive oversight and integration of sustainability at the highest level of governance.</p> <p>The charter is publicly available at- https://assets.gulfoilltd.com/gulfindia/files/2025-03/GOLIL-Corporate%20social%20responsibility%20feb%202025.pdf?VersionId=3X2d2osLKONOWiKLg0AzgK2SsWsm76aR</p>

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
	1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9
Performance against above policies and follow up action	GOLIL's policies, aligned with the BRSR principles, undergo periodic reviews or are assessed on a need basis by the respective department heads, senior management, and designated committees. Where required, these are presented to the Board for approval. The review process also evaluates policy effectiveness, ensuring timely revisions and enhancements to maintain alignment with evolving requirements.																	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances																		
	Compliance with applicable statutory requirements is reviewed on a quarterly basis. Department heads submit compliance certificates covering relevant laws, which are consolidated and presented to the Board. Instances of non-compliance, if any, are promptly addressed through corrective actions and corresponding policy amendments.																	

11. Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
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.					No				

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

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the Principles material to its business (Yes/No)					No				
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)					Not Applicable				
The entity does not have the financial or/human and technical resources available for the task (Yes/No)					Not Applicable				
It is planned to be done in the next financial year (Yes/No)					Not Applicable				
Any other reason (please specify)					Not Applicable				

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Section C- Principle-wise Performance Disclosure

PRINCIPLE 1

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	2 (As a part of Board meetings)	Regular updates and awareness sessions are conducted for the Board of Directors and Key Managerial Personnel (KMPs) to ensure alignment with evolving regulatory and governance expectations. These sessions aim to strengthen strategic oversight and compliance preparedness.	100.00%
Key Managerial Personnel	2 (As a part of Board and Committee meetings)	<p>Key topics covered included:</p> <ul style="list-style-type: none"> i. Corporate Governance – Principle 1 & 3 ii. Provisions under the Companies Act- Principle 1 iii. SEBI Listing Regulations and Amendments- Principle 2 iv. Environment, Health, and Safety (EHS) Considerations- Principle 4,5 v. Enterprise Risk Management Practices-Principle 6 vi. BRSR Training- Principle 1 to 9 <p>These sessions enhance the Board's ability to make informed decisions, reinforce accountability, and maintain compliance with dynamic regulatory requirements. They also support proactive risk identification and promote a culture of responsible corporate leadership.</p>	100.00%
Employees other than BoD and KMPs	4	Awareness and capacity-building sessions are regularly conducted for employees and relevant stakeholders to promote compliance, ethical conduct, and responsible business practices. These trainings are designed to align organizational behavior with statutory and voluntary frameworks, while also fostering a culture of accountability and integrity.	84.62%



Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
		<p>Key topics covered included:</p> <ul style="list-style-type: none"> i. Business Responsibility and Sustainability Reporting (BRSR)-Principle 1 to 9 ii. Prevention of Sexual Harassment (PoSH)-Principle 5 iii. Data Security & Privacy- Principle 2,9 iv. Code of Conduct- Principle 2 <p>These sessions enhance employee awareness, improve policy adherence, and reduce compliance-related risks. They also help build a value-driven organizational culture and ensure alignment with both internal policies and external regulatory expectations.</p>	

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:

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

Non-Monetary				
Type	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment				
Punishment			None	

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3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
NA	NA

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

GOLIL has formally adopted and published a comprehensive [Anti-Bribery and Corruption \(ABC\) Policy](#). This policy reflects the Company's zero-tolerance approach to bribery, corruption, and money laundering and is aligned with Gulf Oil Group's Policy. It applies to all employees, directors, officers, interns, contractors, agency workers, and individuals acting on behalf of the Company, across all jurisdictions of operation. The policy outlines clear responsibilities, core principles, and prohibited practices. It also establishes due diligence procedures for third-party engagements and mandates transparent recordkeeping. GOLIL ensures effective communication and periodic training to build awareness and reinforce ethical conduct across the organization. Breaches of the policy may lead to disciplinary action, including termination and referral to legal authorities. The ABC Policy serves as a guiding framework to uphold the highest standards of integrity and compliance in all business dealings.

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

Case Details	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 Conflict of Interest of the Directors	Nil	NA	Nil	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	NA	Nil	NA

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

Not applicable as there were no cases of corruption or conflicts of interest for the FY 2024-25.

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

Particular	FY 2024-25	FY 2023-24
Number of days of accounts payables*	93 Days	83 Days

*The number of accounts payable is calculated based on average accounts payable.

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	a. Purchases from trading houses as % of total purchases	18.12%	6.69%
	b. Number of trading houses where purchases are made from	23	12
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	97.75%	97.90%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	69.18%	70.92%
	b. Number of dealers / distributors to whom sales are made	5088	4699
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	6.87%	6.88%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases) (In ₹ crores)	-	-
	b. Sales (Sales to related parties / Total Sales) (In ₹ crores)	4.93%	4.97%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	-	-
	d. Investments (Investments in related parties / Total Investments made)	53.59%	53.00%

Interpretation of Trading House as per guidance given under the Income Tax Act, 1961, refers to a business that primarily engages in trading and export of various goods or products. Such businesses often play a crucial role in facilitating international trade by sourcing, purchasing, and selling goods to international markets.

Leadership Indicators

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

Total number of awareness programmes held	Topics/ principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
5	Principles 3, 8 & 9	70%

Business Responsibility & Sustainability Report (Contd.)

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, GOLIL has established robust procedures to manage and prevent conflicts of interest involving members of the Board. We follow a dedicated [Code of Conduct for Board and Senior management](#), which is specifically designed for the Board of Directors and Senior Management, in compliance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In accordance with this Code, all Board Members, and Senior Management Personnel are required to annually confirm, and update where necessary, that they are not engaged in any material, financial, or commercial transactions that could pose conflict with the Company's interests. This code addresses potential conflicts of interest and ensures ethical and transparent practices.

To maintain transparency and uphold integrity, Directors recuse themselves from participating in Board or Committee discussions where they have, or are perceived to have, a conflict of interest. By strictly following these protocols, the Company reinforces its commitment to the highest standards of corporate governance and professionalism.

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 impacts
R&D	0%	1%	-
Capex	7%	4%	<p>During the year, GOLIL undertook several capital expenditure projects to support sustainability, operational efficiency, and employee well-being.</p> <p>Key focus areas included:</p> <p>1) Energy Efficiency & Emission Reduction</p> <p>a) Upgrades to automation systems and equipment to reduce energy consumption.</p> <p>b) Deployment of BLDC fans, capacitor banks with SVG controls, and VFD panels for process optimization.</p> <p>c) Roof Replacement of Plant Building for improved lighting, reduction in energy consumption and placing of roof top solar panels.</p> <p>2) Water Conservation & Waste Management</p> <p>a) AdBlue water reuse system, wash water tank roof shed, digital water meters, and rainwater removal pumps.</p> <p>b) Installation of an organic waste converter and shredders for plastic containers.</p>



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Particulars	FY 2024-25	FY 2023-24	Details of improvements in environmental and social impacts
			<p>c) Additional nozzles, goods lift, and roof replacement to improve plant safety and functionality.</p> <p>3) Employee Well-being & Social Infrastructure (aligned with IGBC Certification):</p> <p>a) Installation of gym and recreational facilities and civil work for the gym area to promote employee health and engagement.</p> <p>These investments collectively contributed to environmental sustainability, employee welfare, and resource efficiency, aligning with our ESG commitments and long-term sustainability goals.</p>

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

Yes

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

Sustainable sourcing is an integral part of GOLIL's procurement strategy. We have implemented defined procedures that guide our efforts to embed sustainability principles across the supply chain. Our approach is continuously evolving to incorporate best practices and enhance supplier accountability on environmental and social parameters. GOLIL has been certified for compliance with Post-Consumer Recycled (PCR) Plastic Management under the ISO 14021 Type II Environmental Declaration. As part of this, PCR procurement vendors were audited to verify their sourcing practices in line with environmental standards. Certified by IRQS after a detailed audit, the assessment covered their readiness to provide 30%, 50%, and 100% PCR material for our lubricant packaging.

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.

Product	Process to reclaim the product
Plastics (including packaging)	<p>The Company fully complies with the Plastic Waste Management Rules, 2016 (PWM Rules) and Extended Producer Responsibility (EPR) requirements. To fulfil these obligations, it has partnered with a certified Waste Management Agency (WMA) for the collection of post-consumer plastic packaging waste across all operating states. The collected waste is channelled to authorized recyclers or disposed of in an environmentally responsible manner, in strict adherence to statutory norms. Through its WMA, the Company ensures achievement of mandated EPR targets, thereby along with this also meeting its End-of-Life (EOL) responsibilities.</p> <p>Within the manufacturing facilities, all plastic waste is managed through authorized agencies, which route the material to approved recyclers or disposal partners. Record-keeping and compliance monitoring are overseen by the Plant EHS team.</p> <p>In addition, GOLIL has achieved first of its kind in the industry a certification for Post-Consumer Recycled (PCR) Plastic Management under ISO 14021 Type II Environmental Declaration. As part of this initiative,</p>

Business Responsibility & Sustainability Report (Contd.)

Product	Process to reclaim the product
	PCR procurement vendors underwent rigorous audits to verify sourcing practices against environmental standards. Certified by IRQS following a comprehensive assessment, the audit also validated vendor readiness to supply lubricant packaging incorporating 30%, 50%, and 100% PCR material. This strengthens the Company's commitment to circularity, resource efficiency, and the transition towards sustainable packaging solutions in coming future.

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.

As part of its compliance with EPR regulations, GOLIL is accountable for obligations across plastic, battery, and used oil categories. The Company is committed to the safe disposal of packaging materials and achieving the targets set by the Central Pollution Control Board (CPCB). For the financial year 2024-25, CPCB has mandated GOLIL to recycle 4,732.77 MT of plastic packaging waste and meet an End-of-Life (EOL) target of 4,768 MT, with the plastic EPR target expected to be met by September 30, 2025. In the prior fiscal year (2023-24), GOLIL successfully fulfilled its plastic recycling obligation of 7,085 MT of rigid plastic via an authorized Waste Management Agency and filed the annual return accordingly. Additionally, for FY 2024-25, the company has a battery recycling target of 692.72 MT and has already met the FY 2023-24 battery EPR target of 714.51 MT, with the corresponding return filed. GOLIL is also registered as a Producer under the Used Oil EPR category with CPCB, the Company has used oil recycling target of 3,015.29 MT assigned for used oil.

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?

While GOLIL has not yet undertaken a formal Life Cycle Assessment (LCA) for its products, we recognise its critical role in evaluating environmental impacts across the entire value chain. We are actively assessing suitable LCA methodologies and industry-relevant tools, with the objective of initiating assessments for priority product categories in the coming years.

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.

As we have not yet conducted a formal Life Cycle Assessment (LCA) for our products, no LCA-based risks have been identified to date. However, through internal reviews and stakeholder engagement, we recognise potential environmental concerns such as greenhouse gas emissions during production, energy and water use, and the responsible disposal of used lubricants. To address these, GOLIL has implemented initiatives including increased renewable energy use, process efficiency improvements - These measures form part of our ongoing efforts to mitigate impacts while we work towards integrating formal LCA insights into our sustainability strategy.

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2024-2025	FY 2023-2024
Flushing oil	2%	2%



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:

Particulars	FY 2024-25			FY 2023-24		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	0	4732*	4768*	0	7085*	0
E-waste (in kgs)	0	0	0	0	0	0
Hazardous waste	0	0	0	0	0	0
Other waste	0	0	0	0	0	0

*EPR Credit transfer is in process and will be completed by the due date. Company has minimum recycling target of 4732.77 MT and Maximum EOL target of 4,768.08 MT for FY 2024-25. Company will achieve both the targets by the due date.

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

Indicate Product Category	Reclaimed products and their packaging materials as % of total products sold in respective category
Packaging Material	We have recycled 4,732*MT of plastic packaging material in FY 2024-2025 which is 50% of the plastic packaging material sent to the market.

*EPR Credit transfer is in process and will be completed by the due date. Company has minimum recycling target of 4732.77 MT and Maximum EOL target of 4,768.08 MT for FY 2024-25. Company will achieve both the targets by the due date.

PRINCIPLE 3

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

Essential Indicators

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

Category	Total (A)	% of employees covered									
		Health Insurance*		Accident Insurance		Maternity Benefits*		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
				Permanent employees							
Male	589	589	100%	589	100%	NA	NA	589	100%	0	0
Female	48	48	100%	48	100%	48	100%	NA	NA	1	2.08%
Total	637	637	100%	637	100%	48	7.54%	589	92.46%	1	0.16%
				Other than Permanent employees							
Male	860	860	100%	860	100%	NA	NA	100%	100%	0	0
Female	40	40	100%	40	100%	40	100%	NA	NA	0	0
Total	900	900	100%	900	100%	40	4.44%	NA	NA	0	0

*Includes coverage through the Company provided insurance scheme and ESIC

*Benefits provided in compliance with the provisions of the Maternity Benefit Act

Business Responsibility & Sustainability Report (Contd.)

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

Category	Total (A)	% of workers covered*									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
		Permanent workers									
Male											
Female		NA									
Total											
		Other than Permanent Workers									
Male											
Female		NA									
Total											

Note: NA – Not Applicable

*GOLIL classifies its entire workforce under the category of 'Employees' and does not classify any personnel/workforce as 'Workers'. Accordingly, disclosures under the 'Workers' category in the BRSR are not applicable.

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*	0.08%	0.06%

*The above-mentioned disclosure excludes spending relating to other than permanent employees. The well-being measures for other than permanent employees are managed by respective value chain partners.

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

Benefits	FY 2024-25			FY 2023-24		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	NA*	Y	100%	NA*	Y
Gratuity	100%		Y	100%		Y
ESI	NA		NA	NA		NA
Others – Please Specify	NA		NA	NA		NA

* GOLIL categorizes its entire workforce as 'Employees' and none as 'Workers'. Therefore, the information in BRSR under Workers' category is not applicable.

3. Accessibility of workplaces

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

Yes, GOLIL is committed to ensuring its workplaces are accessible and inclusive for all employees, including those with disabilities. We are continuously enhancing the accessibility of our premises across all locations.

Ramps are already installed at both our plant locations and corporate offices, ensuring easy access for employees and visitors with mobility challenges. We actively seek feedback from our workforce and visitors to help us further improve accessibility, ensuring we maintain continuous progress toward a fully inclusive environment.

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

Yes, GOLIL is committed to upholding the rights of persons with disabilities as per our [Code of Conduct](#) which includes provisions that ensure equal employment opportunities for all qualified individuals, regardless of national or ethnic origin, colour, religion, gender, age, marital status, disability, sexual orientation, ancestry, citizenship, military service, or socio-economic status. These provisions promote inclusivity and equal opportunity for all employees, including those with disabilities, and reflect our dedication to building a diverse workforce that represents the communities we serve.

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

Benefits	Permanent Employees		Permanent Workers	
	Return to work rate in %	Retention rate in %	Return to work rate in %	Retention rate in %
Male	100%	100%	NA	NA
Female	NA	NA	NA	NA
Total	100%	100%	NA	NA

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

Particulars	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	
Other than Permanent Workers	NA
Permanent Employees	<p>Yes, GOLIL has a structured grievance redressal mechanism to ensure a safe and supportive work environment. At the core of this mechanism is our Whistleblower Policy, which enables employees and directors to report serious concerns directly to the Ombudsman or the Chairperson of the Audit Committee. Furthermore, GOLIL has implemented Gulf Oil International Speak Up Policy, which provides employees with a confidential and secure platform to report any concerns related to human rights violations, unethical behavior, or misconduct. This reinforces our commitment to transparency, ethical conduct, and timely redressal.</p> <p>In addition, employees and workers can raise concerns through multiple channels, including their line managers, business heads, the Human Resources (HR) team, Legal, or the Ethics & Compliance department.</p> <p>Dedicated grievance email: chairperson.auditcommittee@gulfoil.co.in and ombudsman@gulfoil.co.in is also available, providing employees a confidential and accessible platform to report issues related to unethical practices, compliance matters, or violations of the Code of Conduct. For further details, please refer to our Whistleblower Policy.</p>
Other than Permanent Employees	

Business Responsibility & Sustainability Report (Contd.)

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

Category	FY 2024-25			FY 2023-24		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of Association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of Association(s) or Union (D)	% (D / C)
Total Permanent Employees	637	0	0	591	0	0
Male	589	0	0	556	0	0
Female	48	0	0	35	0	0
Total Permanent Workers	NA	NA	NA	NA	NA	NA
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA

8. Details of training given to employees and workers:

Category	FY 2024-25					FY 2023-24				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)*	% (E/D)	No. (F)*	% (F/D)
	Employees*									
Male	589	589	100%	385	65%	556	491	88%	309	56%
Female	48	48	100%	14	29%	35	24	69%	9	26%
Total	637	637	100%	399	63%	591	515	87%	318	54%
	Workers									
Male	NA					NA				
Female										
Total										

*GOLIL currently tracks trainings for its permanent employees only. We will strive to encompass training given to other than permanent employees in our forthcoming reports.

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	589	589	100%	556	556	100%
Female	48	48	100%	35	35	100%
Total	637	637	100%	591	591	100%
Workers						
Male	NA			NA		
Female						
Total						

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

Yes, GOLIL has implemented a comprehensive Occupational Health and Safety (OHS) Management System, certified under ISO 45001:2018, across all its manufacturing plants locations. This system ensures a safe and healthy work environment for employees, contractors, truck drivers, customers, and other stakeholders. The OHS management system is not only established and implemented but is also continuously reviewed and improved to maintain high safety standards. The ISO 45001 surveillance audit for FY 2024–25 has been successfully completed, reinforcing our ongoing commitment to international best practices.

As part of our proactive safety culture, regular safety briefings are conducted for truck drivers by the security team upon every plant entry, along with alcohol testing at gates to safeguard both personnel and vehicles. We also ensure safe drinking water and clean restroom facilities for drivers and cleaners, recognizing hygiene as a key component of occupational safety.

Additionally, as a part of our GO SAFE (Safety First Awareness Campaign) at GOLIL, we are driving a culture of proactive safety by encouraging employees to actively report unsafe conditions, acts, and near misses. This initiative has significantly boosted safety consciousness across the organization, with near miss reporting increasing tenfold contributing to measurable improvements in our overall safety performance. Each quarter, safety officers are deployed to new locations to conduct targeted awareness training and ensure timely closure of safety audits. With the goal of achieving a zero-incident workplace, GO SAFE will continue as an ongoing initiative, reinforced at regular intervals to foster continuous learning and safety excellence.

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

GOLIL follows a structured approach to identifying and assessing work-related hazards for both routine and non-routine activities. Our Hazard Identification and Risk Assessment (HIRA) process encourages employees to actively identify hazards and report them, ensuring that potential risks are addressed promptly. The site leadership team regularly reviews these hazard assessments to ensure their effectiveness. We also value the input of workers through safety toolbox talks, providing a platform for discussing safety concerns and sharing experiences.

Additionally, GOLIL has implemented a work permit system for high-risk activities and conducts safety walks to ensure safety practices are consistently applied across operations. For environmental risk management, we occasionally carry out impact studies to mitigate potential environmental hazards.

To further enhance our safety culture, we provide ongoing Environmental, Health, and Safety (EHS) training to ensure employees understand and follow safe practices. We also regularly review and update hazard assessments through safety audits and internal evaluations.

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

Yes, GOLIL has implemented procedures that enable all employees to report workplace hazards and withdraw from unsafe conditions. These mechanisms include a suggestion box, safety committee meetings, safety walkthroughs, toolbox talks, and systematic reporting of near-miss events.

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

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Yes, GOLIL ensures that all employees have access to comprehensive non-occupational medical and healthcare services. At our manufacturing sites, we have an Occupational Health Centre (OHC), which is staffed by a doctor and a nurse to provide routine medical care and periodic health check-ups for employees including other than permanent employees.

In addition to in-house healthcare services, we offer medical insurance for all permanent employees and their families, which includes an option for additional coverage if required. Other than permanent employees are enrolled in the Employees' State Insurance (ESI) scheme.

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

Safety Incident/Number	Category	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	2.88*	2.24*
	Workers	-	0
Total recordable work-related injuries	Employees	5	4
	Workers	-	0
No. of fatalities	Employees	0	0
	Workers	-	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	-	0

*The LTIFR has been calculated using working hours and recorded injury data only from the plants. LTIFR rate has been recalculated for FY 23-24 basis BRSR guidelines.

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

Health, safety, and well-being of employees are central to GOLIL's organizational values. Guided by our comprehensive Health, Safety, and Environment (HSE) Policy, we are committed to providing a safe and healthy workplace through structured programs and continuous improvement. Our facilities in Silvassa and Chennai adhere to international standards ISO 45001:2018 for Occupational Health and Safety and ISO 14001:2015 for Environmental Management, reinforcing our commitment to global best practices.

We promote a culture of safety through regular awareness initiatives such as toolbox talks, safety walks, and training sessions led by our Safety Committee, with a strong emphasis on personal protective equipment (PPE) compliance and the correct use of safety equipment. In FY 2024-25, a total of 3,703 manhours of safety training were completed across both plants.

Additionally, as a part of our GO SAFE (Safety First Awareness Campaign) at GOLIL, we are driving a culture of proactive safety by encouraging employees to actively report unsafe conditions, acts, and near misses. This initiative has significantly boosted safety consciousness across the organization, with near miss reporting increasing tenfold contributing to measurable improvements in our overall safety performance. Each quarter, safety officers are deployed to locations to conduct targeted awareness training and ensure timely closure of safety audits. With the goal of achieving a zero-incident workplace, GO SAFE will continue as an ongoing initiative, reinforced at regular intervals to foster continuous learning and safety excellence.

To celebrate and reinforce our safety values, we observe Safety Week annually from March 4 to 10, involving interactive sessions, recognition of safety champions through our Safety Awards Program, and campaigns to deepen safety consciousness across teams. Periodic medical checkups and access to recreational facilities are also provided, supporting both the physical and mental well-being of our workforce. These continued efforts drive us toward our goal of zero incidents across all operations.

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

Type	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	0	0	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

14. Assessments for the year:

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

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

GOLIL is committed to maintaining a safe and healthy workplace by aligning its operations with international standards such as ISO 45001 for Occupational Health and Safety Management Systems and ISO 14001 for Environmental Management Systems. These standards are embedded into the core of our manufacturing practices across all locations. To foster a culture of safety, the company conducts regular safety walks, training sessions, and awareness programs aimed at driving behavioural change among employees and contract workers.

A structured Corrective and Preventive Action approach is followed to address actual or potential non-conformities in the workplace. Incident investigations are carried out routinely, with corrective actions focused on awareness-building and process improvements. For instance, awareness on drum filling machine workmen's regarding the operation, associated risks, and safety precautions was provided, and standard operating procedures (SOPs) have been established to guide routine activities.

Preventive measures such as training contract supervisors and workers and reinforcing the correct use of personal protective equipment (PPE) are regularly implemented. In addition, GOLIL conducts monthly hazard identification and safety assessments, supplemented by quarterly risk assessments, to proactively identify, evaluate, and address potential hazards. Through these ongoing efforts, GOLIL continues to strengthen its safety performance and reduce the risk of work-related injuries and illnesses.

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).

GOLIL remains deeply committed to supporting its employees and their families. In the unfortunate event of an employee's death, the company ensures that their insurance coverage continues until the end of the year, providing crucial support during a difficult time. In addition, to honor the memory of employees who passed away during the COVID-19 pandemic, we continue to provide educational scholarships for their children until the completion of their studies.

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

GOLIL ensures compliance with statutory obligations by conducting regular audits of our value chain partners during the invoice processing stage. This helps verify that all legal dues are accurately deducted and deposited. In addition, we require our vendors to adhere to the Supplier Code of Conduct, which mandates a compliance declaration, ensuring they meet all necessary legal and financial obligations.

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

Category	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	0	0	0	0
Workers	0	0	0	0

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

No, GOLIL does not currently have a formal transition assistance program. However, we understand the challenges associated with career transitions, and hence we offer tailored support to employees who are going through retirement or employment termination. Consequently, we extend assistance and resources to employees facing changes in their employment status on an individual basis.

5. Details on assessment of value chain partners:

Category	Percent of value chain partners (By value of business done with such partners) that were assessed
Health and Safety practices	GOLIL evaluates its value chain partners through a self-assessment process - Supplier Quality System Assessment (SQSA) form.
Working conditions	

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

Not applicable.

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

Essential Indicators

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

GOLIL has previously conducted a stakeholder mapping exercise to identify and prioritize key groups and individuals significantly affected by the Company's operations and decisions. This includes customers, suppliers, employees, shareholders, regulators, and the local community. The Company actively engages with these stakeholders to understand their concerns and requirements, developing strategies to address them effectively. Additionally, GOLIL continually reviews and updates its stakeholder engagement approach to stay responsive to evolving stakeholder needs and expectations.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other*	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Email, engagement surveys, newsletters, training and development initiatives, town-halls, cultural events, intranet, notice board, monthly & quarterly meet, annual day, corporate events, off sites visit, foundation day, sales conferences, expert training, webinars, GOLD academy	Monthly, quarterly, need basis	Feedback and face to face discussion, performance discussion, Surveys, Training, Events for Skill upgradation, leadership development, strategic direction, product and service training, safety, mental health and well-being, personal finance.
Investors and Shareholders	No	Quarterly Earnings Calls, Investor Conferences, Company Website, Investor Presentations, Press Releases, Annual Reports, and Media Interactions	Annually and need basis (Quarterly conference call)	Business and Financial Performance, Sustainability, Risk management, long-term value creation, partnerships, new launches, new acquisitions, Brand management
Customers	No	Client Meetings, Periodic Project, Review Meetings, Performance Reports, Distributor conference, Customer meets	Monthly, quarterly, annually	Product pricing, Innovation and IT deployment, Customer privacy and data protection, Customer service and claim settlement, Ethical, Anti-Bribery & Anti-Corruption practices, Customized solutions, security of Digital apps and platforms

Business Responsibility & Sustainability Report (Contd.)

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other*	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Suppliers	No	Site visits and inspections, Supplier's visits, Regular interactions, and Vendor evaluation programs	Quarterly, annually, need basis	Ethical, Anti-Bribery & Anti-Corruption practices, Transparency, On-time settlement of invoices, Fair registration, and procurement Process, Sustainability initiatives and process optimization
Communities	Yes	Community meeting with impacting Truck Drivers & Mechanics and marginalized communities around areas of operations, Employee volunteering, implementation agencies as well as Education & Training programmes	Need basis	Contribution to community welfare, health & education, skill building, road safety, behavioral change programs around areas of operation through community engagement and projects for improving access to drinking water through water purifier distribution and installation of water ATMs.

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 Managing Director and Senior Management Personnel are actively engaged in regular interactions with various stakeholders, including investors, employee, vendors and customers. These engagements provide invaluable feedback that plays a crucial role in the Company's commitment to sustainability. The feedback obtained from these interactions is then brought to the attention of the Board to ensure that the concerns and ideas of the stakeholders are given due consideration. The Company has a well-defined process in place for addressing suggestions, complaints and grievances which are carefully evaluated based on their significance. Furthermore, the CSR and Sustainability Committee provides insights and guides GOLIL's ESG initiatives. CSR and Sustainability Committee integrates the relevant initiatives on matters relating to Environmental, Health and Safety, Corporate Social Responsibility, Sustainability and other matters, activities, and proposals related to ESG with the Board.

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

GOLIL places significant emphasis on stakeholder consultation as a key mechanism for identifying and managing environmental and social issues. The Company conducted a comprehensive materiality assessment in the involving engagement with vital internal and external stakeholders such as employees, senior management, and suppliers. These consultations helped identify the most pressing issues impacting both the Company's operations and stakeholder interests.

The insights gained from stakeholder consultations have played a pivotal role in shaping and enhancing the Company's policies and practices, reflecting GOLIL's commitment to addressing stakeholder needs and continuously advancing its ESG initiatives.

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

GOLIL's stakeholder engagement approach is grounded in inclusivity, transparency, and ethical responsibility. The company actively identifies and addresses the unique needs of the communities in which it operates through targeted social initiatives. These initiatives are developed based on a thorough assessment of local challenges and are designed to deliver meaningful and lasting impact.

One such initiative is the Suraksha Bandhan campaign, which supports Indian truck drivers an essential yet often underserved group within the road transport sector. This initiative reflects the company's commitment to promoting health, safety, and wellbeing among vulnerable stakeholders.

These actions are in alignment with the company's Code of Conduct, which outlines core principles including respect for human rights, non-discrimination, protection of personal data, and fair treatment of all stakeholders. GOLIL also ensures that these expectations extend to its suppliers and contractors, encouraging them to operate in accordance with the same ethical and inclusive standards. Through this values-based approach, GOLIL strengthens its engagement with stakeholders and reinforces its role as a responsible and responsive corporate citizen.

PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the Company:

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)
Employees						
Permanent	637	637	100%	591	591	100%
Other than Permanent	900	0	0%	958	0	0%
Total Employees	1537	637	41.44%	1549	591	38%
Workers						
Permanent						
Other than Permanent						
Total Workers				NA		

Business Responsibility & Sustainability Report (Contd.)

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

Category	FY 2024-25					FY 2023-24				
	Total (A)	Equal to		More than		Total (D)	Equal to		More than	
		Minimum Wage		Minimum Wage			Minimum Wage		Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)*	% (E / D)	No. (F)	% (F / D)
	Permanent Employees									
Male	589	0	0%	589	100%	556	NA	NA	556	100%
Female	48	0	0%	48	100%	35	NA	NA	35	100%
	Other than Permanent Employees									
Male	860	53	6.16%	807	94%	927	NA	NA	927	100%
Female	40	27	67.5%	13	32%	31	NA	NA	31	100%
	Workers									
Permanent										
Male										
Female										
Other than permanent	NA									
Male										
Female										

*This includes apprentices receiving stipend as per the Apprenticeship (Amendment) Rules 2019

3. Details of remuneration/salary/wages

a. Median remuneration/wages:

Category	Male		Female	
	Number	Median remuneration salary/ wages of respective category (₹)	Number	Median remuneration salary/ wages of respective category (₹)
Board of Directors (BoD)	5	46,59,000	1	46,59,000
Key Managerial Personnel (KMP)*	3	3,43,00,000	0	0
Employees other than BoD and KMP	586	15,68,535	48	13,63,364
Workers**	NA			

* Includes MD, CFO and CS

** GOLIL categorizes its entire workforce as 'Employees' and none as 'Workers'. Therefore, the information in BRSR under Workers' category is not applicable.

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

	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	6.03%	4.68%

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, GOLIL places a strong emphasis on human rights, incorporating it as a key element of its Code of Conduct. This reflects our commitment to ethical practices, promoting transparency, and supporting sustainability. We maintain an open dialogue with stakeholders to foster an environment that respects and upholds human rights across all operations.

To support these efforts, GOLIL has implemented the Speak Up Policy, which provides employees with a confidential and secure platform to report any concerns related to human rights violations, unethical behavior, or misconduct. Additionally, we have a Whistleblower Policy to enable reporting of any ethical concerns or violations. We also have a Prevention of Sexual Harassment (POSH) Committee to ensure a safe and respectful workplace. These initiatives reinforce GOLIL's dedication to creating a fair, inclusive, and ethically responsible work environment for all. This year, we have also introduced a introduced [Human Rights Policy](#), which is available in the public domain.

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

GOLIL has established a clear and structured approach to addressing grievances related to human rights, ensuring accountability and fairness at every stage. For issues specifically related to Prevention of Sexual Harassment (POSH), we have a dedicated email channel for confidential reporting.

Upon receiving a complaint, an investigator is assigned to carry out a comprehensive investigation, including gathering relevant information, verifying facts, and analyzing the situation. A report is then prepared, outlining findings and recommendations. This report is reviewed by a designated committee, which decides on the appropriate course of action based on the recommendations. This methodical process ensures that all human rights grievances are addressed in a timely and transparent manner, helping maintain a safe, respectful, and inclusive workplace for all employees.

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

Particulars	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	0	0	NA	0	0	NA
Discrimination at Workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labor/ Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

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

Particulars	FY 2024-25	FY 2023-24
	Filed during the year	Filed during the year
Total complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees/workers	0%	0%
Complaints on POSH upheld	0	0

Business Responsibility & Sustainability Report (Contd.)

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

GOLIL prioritises the safety, dignity, and confidentiality of individuals raising concerns related to discrimination, harassment, or misconduct. Our Whistleblower and Prevention of Sexual Harassment (POSH) policies are designed to safeguard the anonymity of complainants and ensure complete confidentiality throughout the grievance process. All POSH-related complaints can be reported via the designated email ID: icc.posh@gulfoil.co.in. Furthermore, our Code of Conduct strictly prohibits any form of retaliation against employees who report concerns in good faith.

Reinforcing this commitment, GOLIL has adopted the Gulf Speak Up Policy, which offers a structured and secure channel for employees to report any misconduct, malpractice, or unethical behaviour. The policy establishes a Speak Up Committee responsible for independently investigating disclosures and implementing necessary actions. It guarantees non-retaliation, safeguards the identity of whistleblowers, and promotes an open culture where genuine concerns can be raised without fear. Employees may report concerns through internal channels, including the dedicated speakup@gulfoilltd.com email ID, with assurance of impartial handling and corrective follow-through in line with global best practices.

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

Yes, human rights considerations are integral to GOLIL's operations and are embedded in the Company's Code of Conduct. These principles are also extended to our suppliers through the Supplier Code of Conduct, ensuring that human rights standards are upheld throughout our value chain.

10. Assessments for the year:

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100%
Forced/Involuntary Labour	
Sexual Harassment	
Discrimination at workplace	
Wages	-
Others – please specify	

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

Yes, our entity has assessed the following parameters during this fiscal year by obtaining compliance certificates from the respective departments on a quarterly basis.

Leadership Indicators

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, based on plant/office location needs we ensure workplaces are made accessible to differently abled individuals. Ramps are available at both the plants and Corporate Office.

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

Not Applicable

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

Essential Indicators

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

Parameter	FY 2024-25	FY 2023-24
From renewable sources (GJ)		
Total electricity consumption (A)	2,325.57	2,013.26
Total fuel consumption (B)	0.00	0.00
Energy consumption through other sources (C)	0.00	0.00
Total energy consumed from renewable sources (A+B+C)	2,325.57	2,013.26
From non – renewable sources (GJ)		
Total electricity consumption (D)	14,566.15	16,560.67
Total fuel consumption (E)	5,013.17	6,096.63
Energy consumption through other sources (F)	-	0.00
Total energy consumed from non – renewable sources (D+E+F)	19,579.32	22,657.30
Total energy consumed (A+B+C+D+E+F)	21,904.88	24,670.56
Energy intensity per rupee of turnover (Total energy consumed/ Revenue from operations) (GJ/million INR)	0.62	0.75
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)^ (Total energy consumed / Revenue from operations adjusted For PPP) (GJ/million USD)	12.73	15.75
Energy intensity in terms of physical output (GJ/kiloliters)	0.075	0.091

Note: if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency – No

^ The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2025 by International Monetary Fund for India which is 20.66. For the previous The revenue from operations was calculated based on adjusted for PPP based on the PPP conversion factor published by World Bank.

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

Not Applicable

Business Responsibility & Sustainability Report (Contd.)

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

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kilolitres)*		
(i) Surface water	0.00	0.00
(ii) Groundwater	15,616.00	18,151.00
(iii) Third party water	24,593.87	21,666.55
(iv) Seawater / desalinated water	0.00	0.00
(v) Others	0.00	0.00
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	40,209.00	39,817.55
Total volume of water consumption (in kilolitres)	40,209.00	39,817.55
Water intensity per rupee of turnover	1.13	1.21
(Total water consumption / Revenue from operations) (KL/million INR)		
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)^	23.37	25.41
(Total water consumption / Revenue from operations adjusted for PPP) (KL/million USD)		
Water intensity in terms of physical output (kl/kl)	0.138	0.134

Note: if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency – No

Water withdrawal information is currently captured only for our manufacturing sites. Efforts are underway to extend this coverage to encompass all office premises in upcoming reports.

^The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2025 by International Monetary Fund for India which is 20.66. For the previous year the revenue from operations was calculated based on adjusted for PPP based on the PPP conversion factor published by World Bank.

4. Provide the following details related to water discharged:

Parameter	FY 2024-25	FY 2023-24
Water discharge by destination and level of treatment (in kilolitres)		
(1) To Surface Water		
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(2) To Groundwater		
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(3) To Seawater		
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(4) Sent to third-parties		
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(5) Others		
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
Total water discharged (in kiloliters)	NA	NA

Note: if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency – Not applicable

Currently all our plants are under ZLD and hence there is no water discharge. Efforts are underway to extend this coverage to encompass all office premises in upcoming reports.



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

The Company has implemented a comprehensive Zero Liquid Discharge (ZLD) system across both of its manufacturing facilities, demonstrating its strong commitment to sustainable and responsible water management. A combined Effluent Treatment Plant (ETP) and Sewage Treatment Plant (STP) is operational at each site, ensuring that no liquid waste is discharged beyond the facility boundaries. All wastewater, including sewage, is treated on-site, and the recycled water is repurposed for non-potable applications such as landscaping, toilet flushing, and industrial processes. This integrated approach not only ensures full compliance with regulatory effluent discharge standards but also significantly reduces dependence on freshwater resources by maximizing internal reuse and recycling.

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

Parameter*	Please specify unit	FY 2024- 25	FY 2023- 24
NOx	PPM	18.11	18.05
SOx	PPM	13.77	14.27
Particulate matter (PM)	Mg/NM^3	24.74	24.94
Persistent organic pollutants (POP)	NA	Only the Parameters that are mentioned in CTO under air act are being monitored	
Volatile organic compounds (VOC)	NA		
Hazardous air pollutants (HAP)	NA		
Others-please specify	NA		

Note: If any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. – Yes (Only available for Chennai and Silvassa Plants). Chennai Plant – M/s Hubert Enviro Systems. Silvassa Plant –M/s. Unistar Environment & Research Lab Pvt. Ltd. Vapi an NABL & MoEF certified testing laboratory

*Air Emissions information is currently captured only for our manufacturing sites. Efforts are underway to extend this coverage to encompass all office premises in upcoming reports.

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

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	568.73	943.80
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	2,941.55	3,266.13
Total Scope 1 and Scope 2 emission per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO ₂ equivalent / million ₹	0.10	0.10
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) [^]	Metric tonnes of CO ₂ equivalent / million USD	2.04	2.08
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes of CO ₂ equivalent / kilolitres	0.012	0.016

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. – No

[^] The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2025 by International Monetary Fund for India which is 20.66. For the previous The revenue from operations was calculated based on adjusted for PPP based on the PPP conversion factor published by World Bank.Scope 1 emission has been calculated using emissions factors published by DEFRA. Scope 2 emission factor is from the CO₂ Baseline Database for the Indian Power Sector published by the Central Electricity Authority of India (CEA).

Business Responsibility & Sustainability Report (Contd.)

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

Yes, GOLIL has undertaken a range of targeted initiatives across its Chennai and Silvassa plants to reduce Greenhouse Gas (GHG) emissions, with a focus on enhancing energy efficiency and integrating renewable energy solutions.

Both facilities have commissioned 660 kWp solar power systems, each expected to generate over 645,000 units of clean energy annually, thereby reducing reliance on grid electricity and lowering associated emissions. Further, optimization of the AdBlue® transfer line has resulted in additional energy savings.

Along with these common initiatives, specific plants have also taken the following measures:

- The Silvassa facility has implemented similar optimization initiatives, achieving comparable efficiency gains. In addition, two diesel-powered forklifts have been replaced with battery-operated models, contributing to further reductions in fuel consumption and emissions.
- At the Chennai plant, solar capacity was also enhanced from 450 kWp to 610 kWp with the installation of an additional 160 kWp system. Collectively, these actions reinforce GOLIL's strategic commitment to lowering its carbon footprint through renewable energy adoption and sustain operational efficiency. Additional measures have been introduced, including improvements in the additive heating process, blending process optimization, energy efficiency upgrades in the QC laboratory, and the launch of a "Zero Compressed Air Leakage" campaign.

For further details, please refer to the Conservation of Energy section of the Annual Report (page 196).

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

Parameter	FY 2024- 25	FY 2023- 24
Total Waste generated (in metric tonnes)		
Plastic waste (A)	203.54	124.90
E-waste (B)	0.33	0.47
Bio-medical waste (C)	0.007	0.001
Construction and demolition waste (D)	297.53	206.30
Battery waste (E)	6.82	0.00
Radioactive waste (F)	0.00	0.00
Other Hazardous waste. Please specify, if any. (G)	231.34	200.27
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	467.78	483.04
Total (A+B + C + D + E + F + G + H)	1207.35	1,014.98
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (MT/million INR)	0.03	0.03
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)^ (Total waste generated / Revenue from operations adjusted for PPP) (MT/million USD)	0.70	0.65
Waste intensity in terms of physical output (MT/kilolitres)	0.0041	0.0038
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	540.12	410.55
(ii) Re-used	297.53	206.30
(iii) Other recovery operations	0.00	0.00
Total	837.65	616.85



Business Responsibility & Sustainability Report (Contd.)

Parameter	FY 2024- 25	FY 2023- 24
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	10.23	6.84
(ii) Landfilling	0.90	0.47
(iii) Other disposal operations#	358.53	390.81
Total	369.67	398.12

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency – No

Waste Management information is currently captured only for our manufacturing sites. Efforts are underway to extend this coverage to encompass all office premises in upcoming reports.

Waste disposed through authorized agencies.

Previous year numbers have been restated.

^ The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2025 by International Monetary Fund for India which is 20.66. For the previous year the revenue from operations was calculated based on adjusted for PPP based on the PPP conversion factor published by World Bank.

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.

GOLIL has established robust waste management protocols across its manufacturing facilities to ensure environmentally responsible and compliant operations. Waste segregation is carried out using color-coded bins and mesh partitions, enabling efficient handling and recycling. Spill management kits are strategically placed across sites to prevent and effectively manage any accidental spills.

Hazardous waste is managed in collaboration with certified collection agencies, ensuring safe handling, transportation, and disposal in full compliance with regulatory requirements. Non-hazardous waste is channeled to authorized recycling partners, supporting resource recovery and reinforcing GOLIL's commitment to circularity.

The Company's operations are certified under ISO 14001 for Environmental Management Systems, reflecting its structure, sustainability, and continually improving approach to waste management and environmental stewardship.

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

Sr. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any
1	Chennai Manufacturing Plant	Manufacture of Lubricants & Specialties	Complied. No Construction & Operation carried in CRZ area.

Business Responsibility & Sustainability Report (Contd.)

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant web link
None.					

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:

Yes, GOLIL is compliant with all applicable environmental laws in its jurisdiction of operations.

Sr. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
No non-compliance has been noted in the reporting period.				

Leadership Indicators

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

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

- (i) Name of the area Ennore (Chennai Plant), Dadra Nagar Haveli (Silvassa Plant)
- (ii) Nature of operations Manufacturing
- (iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2024-2025 [#]	FY 2023-2024
Water withdrawal by source (in kilolitres)		
(i) Surface water	0.00	0.00
(ii) Groundwater	15,616.00	18,151.00
(iii) Third party water	24,593.87	21,666.55
(iv) Seawater / desalinated water	0.00	0.00
(v) Others	0.00	0.00
Total volume of water withdrawal (in kilolitres)	40,209	39,817.55
Total volume of water consumption (in kilolitres)	40,209	39,817.55
Water intensity per rupee of turnover (Water consumed / turnover) (KL/million INR)	1.13	1.21
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	0.00	0.00
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(ii) Into Groundwater	0.00	0.00
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00



Business Responsibility & Sustainability Report (Contd.)

Parameter	FY 2024-2025 [#]	FY 2023-2024
(iii) Into Seawater	0.00	0.00
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(iv) Sent to third-parties	0.00	0.00
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(v) Others	0.00	0.00
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
Total water discharged (in kilolitres)	0.00	0.00

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency- No

[#] The number of the previous year has been restated as it now includes both the plants.

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

Parameter*	Unit	FY 2023- 24	FY 2022- 23
Total Scope 3 emissions* (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	Not Available	Not Available
Total Scope 3 emissions per rupee of turnover (MTCO ₂ e / ₹ Crore)			
Total Scope 3 emission intensity (optional) - the relevant metric may be selected by the entity			

*The Company currently has not established the Scope 3 emissions baseline

3. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct and indirect impact of the entity on biodiversity in such areas along with prevention and remediation activities.

Not Applicable.

Business Responsibility & Sustainability Report (Contd.)

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

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
Renewable Energy	Installed a 660 kWp solar power system at facilities to enhance clean energy use.	Contributed to over 14% share of renewable energy consumption for GOLIL.
Water Conservation & Management	<ul style="list-style-type: none"> - Rainwater harvesting system of 239 m³ capacity to capture surface runoff. - Operational Zero Liquid Discharge (ZLD) plant to ensure no effluent discharge. - Recharge wells for deep aquifer replenishment. - Hydropneumatic systems for efficient and consistent water supply. - Deployment of water-efficient fixtures across facilities. 	<ul style="list-style-type: none"> - Improved water efficiency and conservation across facilities. - Achieved zero liquid discharge, reducing environmental impact. - Enhanced groundwater recharge and sustainable use of freshwater resources.
Energy Efficiency & Monitoring	<ul style="list-style-type: none"> - Real-time Energy Management System (EMS) implemented to monitor and optimize energy consumption. - Energy-efficient LED lighting installed across all facility zones. - Daylight strips on factory roof to reduce artificial lighting demand. - UV-filtered glass installed to block heat and reduce HVAC load. - Variable Frequency Drives (VFDs) installed, reducing motor energy use by up to 40%. - Shifted 90% diesel forklifts to electric models for low-emission material handling. - Installed energy-efficient air conditioners. 	<ul style="list-style-type: none"> - Reduced overall energy consumption and optimized resource efficiency. - Significant reduction in GHG emissions through fuel and electricity savings. - Improved monitoring enabled data-driven efficiency measures.
Environmental Stewardship	<ul style="list-style-type: none"> - Plantation of native, drought-tolerant species within the premises to support local biodiversity and reduce water demand. - Implementation of drip irrigation systems for efficient water use in green landscaping. 	<ul style="list-style-type: none"> - Strengthened local biodiversity. - Reduced freshwater demand for landscaping.
Green Mobility Infrastructure	Installed Electric Vehicle (EV) charging stations within plant premises to promote sustainable mobility.	<ul style="list-style-type: none"> - Enabled adoption of low-emission transportation options for employees and visitors.
Waste Management	<ul style="list-style-type: none"> - Installed organic compost machine for canteen waste and tree branches. - Composted 1,300 kg of organic waste in FY 	<ul style="list-style-type: none"> - Reduced organic waste sent to landfill. - Converted waste into nutrient-rich compost for use in landscaping.
Strategic Sustainability Opportunities in Clean Mobility	<ul style="list-style-type: none"> - EV Infrastructure Expansion: Acquisition of companies in the EV charging infrastructure sector to build and promote EV charging infrastructure across India, enabling a faster transition to electric mobility. - Emission Reduction Solutions (Gulf AdBlue®): Promotion and deployment of Gulf AdBlue® to help reduce transportation-related SOx & NOx emissions, aligning with evolving emission norms and environmental goals. 	<ul style="list-style-type: none"> - Increased nationwide availability of EV charging points, improved accessibility for EV users, and aiming position as a leader in sustainable transport infrastructure. - Reduction in air pollutants, enhanced compliance with emission standards

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

As a part of our enterprise risk framework, we have identified Continuity of business as an operational risk and have a business continuity plan. Currently as a part of risk mitigation we are creating more structured, robust and detailed contingency plans and establishing a risk monitoring system to detect early warning signs of unforeseen and to update the plans regularly based on emerging risks and organization changes.

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?

Not Applicable

PRINCIPLE 7

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

Essential Indicators

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

3 (Three)

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:

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Bombay Chamber of Commerce and Industry (BCCI)	State
2	Confederation of Indian Industry (CII)	National
3	Federation of Import and Export Association	National

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

Name of authority	Brief of the case	Corrective action taken
Not Applicable		

Business Responsibility & Sustainability Report (Contd.)

Leadership Indicators

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

Sr. No.	Public policy advocated	Method resorted for such advocacy	Whether information is available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
GOLIL does not engage in public advocacy; however, if needed, it provides industry specific suggestions through trade and industry chambers or associations.					

PRINCIPLE 8

Businesses should promote inclusive growth and equitable development

Essential Indicators

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

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

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

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

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

Not Applicable

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	27%	28%
Directly from within India	33%	20%

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	4.87%	5.35%
Semi-urban	0.36%	0.32%
Urban	18.15%	19.06%
Metropolitan	76.62%	75.27%

*Locations have categorized as per RBI Classification System for rural / semi-urban / urban / metropolitan

Leadership Indicators

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

Not Applicable

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

Sr. No	State	Aspirational District	Amount Spent (₹)
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GOLIL implements CSR programs across multiple locations; however, none are currently in districts designated as aspirational by government.

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No) (b) From which marginalized /vulnerable groups do you procure? (c) What percentage of total procurement (by value) does it constitute?

No, the Company does not currently have a preferential procurement policy for suppliers from marginalized or vulnerable groups. Procurement is primarily conducted through vendors in the organized sector, driven by the specific nature and availability of required raw materials. However, GOLIL adheres to the principles outlined in its Supplier Code of Conduct and internal procurement guidelines to ensure ethical, fair, and transparent sourcing practices across all vendor engagements.

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

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Not Applicable				

Business Responsibility & Sustainability Report (Contd.)

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

Name of the Authority	Brief of the case	Corrective Action Taken
Not Applicable		

6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups*
1	Road to School Project <p>In FY 2024–25, Gulf Oil continued with the Road to School (RTS) initiative implemented across 24 government schools in Chennai, directly benefiting students from Grades I to VIII.</p> <p>The program focused on enhancing foundational literacy and numeracy through learning enhancement and remedial education. In addition to academic support, the initiative incorporated health, hygiene, and sanitation awareness along with structured sports sessions, fostering physical wellness and community engagement. This holistic approach contributed to improved educational outcomes and increased awareness of personal and public health practices among students.</p>	3,224 Students	100%
2	Road to Livelihood (RTL) program <p>Gulf Oil continued the Road to Livelihood (RTL) program in 38 schools, impacting many students. The project emphasized life and career readiness by enhancing students' confidence in English communication, financial literacy, and ICT (Information and Communication Technology) skills. The program aimed to empower students with the tools needed to navigate real-world challenges and prepare for future employability.</p>	11,859 Students	100%
3	Spring shed & Afforestation Restoration Uttarakhand and Himachal Pradesh <p>To address water scarcity in climate-vulnerable Himalayan regions, Gulf Oil initiated a spring shed restoration and afforestation project across Uttarakhand and Himachal Pradesh. The project focused on rejuvenating 35 spring sheds, installing 25 rooftop rainwater harvesting tanks (750,000 liters capacity), and planting 6,863 native trees. In parallel, local communities were engaged through training programs, awareness campaigns, and the formation of water management committees. This initiative is expected to benefit individuals by enhancing groundwater recharge (18.4 million liters) and strengthening decentralized water governance and climate resilience.</p>	7,838 Residents	100%



Business Responsibility & Sustainability Report (Contd.)

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups*
4	Water ATMs <p>To ensure access to clean and safe drinking water, Gulf Oil installed Water ATM systems at key locations in Gujarat and Tamil Nadu.</p> <p>In Chotila, Gujarat, a 500 LPH Water ATM was established to serve highway commuters and underserved villages.</p> <p>In Chennai, three community-based RO purification units were set up at Kasi Koil Kuppa, Ernavoor Kuppa, and Thilagari Nagar families collectively. These ATMs addressed critical water quality issues including high TDS and contamination and were accompanied by awareness programs and community engagement to foster long-term water stewardship.</p>	<p>700+ Trucker community in Chotila</p> <p>1,500 Families in Chennai</p>	100%
5	Kushal Mechanic Training Program <p>Recognizing the need for upskilling the automotive service workforce, Gulf Oil launched the Kushal Mechanic Training Program in collaboration with Don Bosco Institute (Mumbai) and TVS Training Centre (Chennai). Through four technical sessions, two-wheeler (2W) and commercial vehicle (CV) mechanics were trained on BS6 technologies, workshop operations, and customer service. The hands-on training combined theoretical instruction with live demonstrations, equipping mechanics across regions with industry-relevant competencies to adapt to evolving automotive standards.</p>	156 Mechanics	100%
6	Mobile Medical Unit Initiative <p>The Company continued its support for the Mobile Medical Unit (MMU) during the year, delivering essential healthcare services to remote villages near Silvassa, Dadra & Nagar Haveli. This CSR initiative focuses on providing free medical care to the tribal and rural population in the region, operating under the guidance of the “Rogi Kalyan Samiti” and the direct supervision of the Medical Officer, Silvassa, in coordination with Vinoba Bhawe Hospital. The mobile van is equipped with state-of-the-art medical facilities, including diagnostic services, laboratory testing, and on-site medicine distribution all provided at no cost to the community. In addition, a similar MMU operates around Chennai, extending free healthcare support to underserved rural populations.</p>	22,000 Residents	100%
7	Dund, Rainwater Harvesting project <p>This Project addresses water scarcity by designing systems for different land uses and human needs. The goal is to promote and install rainwater harvesting systems to enhance urban living conditions. This includes creating percolation pits, contour trenches, bunds, open wells, and deepening existing water bodies. The SRPF Group 5 Campus in Dund, Maharashtra, faced increasing water scarcity. GOLIL with CERE implemented a rainwater harvesting project on the 402-acre campus. The initiative aimed to recharge groundwater and improve urban water sustainability. Three recharge ponds were constructed to capture and store rainwater.</p>	4,500 Residents	100%

Business Responsibility & Sustainability Report (Contd.)

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups*
	These ponds help recharge approximately 3 lakh liters of water annually. Multiple RWH techniques like percolation pits, bunds, and trenching were used. 500 native trees were planted to support biodiversity and enhance green cover. The project promotes eco-friendly solutions to tackle urban water challenges.		
8	Restoration of Hannikallu Mountain Wetland, Wellington, The Nilgiri Gulf Oil, under its CSR initiative, supported an ecological restoration and water conservation project focused on reviving a 2-acre pond and adjoining grasslands. The project involved removing invasive weeds, upgrading canal systems, and enhancing natural drainage. Dual earthen embankments were constructed to prevent soil erosion and stabilize the land. Wastewater management was improved in collaboration with the Wellington Army. Native plant species were reintroduced to promote biodiversity and restore ecological balance. Grasslands were linked to nearby water bodies to improve water retention and soil health. The initiative has significantly enhanced local green cover and water recharge potential. As a result, the site now facilitates an annual groundwater recharge of 24.28 million liters. This integrated effort supports long-term climate resilience and water security. The project stands as a replicable model for sustainable land and water management under corporate social responsibility	20,000 Residents	100%
9	Suraksha Bandhan Program Season 6 The program is centered around the well-being of truck drivers. During the financial year 2024-25 the company has launched a campaign that focuses on alleviating the challenge of inadequate access to clean drinking water for truck drivers during their trips. The campaign has been reinforced with a distribution initiative that has provided over 16,000 water filters to truck drivers nationwide. In previous seasons, the company has taken up various initiatives including providing support for free COVID vaccination, medical insurance coverage etc.	16,000 Truck Drivers	100%

*All initiatives of the Company are designed to uplift the vulnerable and marginalized groups of society through focused interventions. Nearly 100% of beneficiaries across CSR projects are either socially, economically, or physically disadvantaged. Please refer to the CSR section to learn more about the initiatives undertaken by the Company during the year.



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

Essential Indicators

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

The Company has established a structured and efficient framework for managing customer complaints and feedback through the Complaint Management section of the GULFCARE portal.

Upon receipt, relevant information is promptly gathered and logged into the portal. The complaint is assigned to the Technical Service Department for investigation and resolution, in line with predefined service-level agreements (SLAs). If unresolved within the stipulated timeframe, it is escalated internally to ensure timely closure. Post-resolution, a formal communication outlining the findings is shared with relevant stakeholders. Where applicable, **Corrective and Preventive Actions** are implemented. Customers can provide feedback through the portal, or by contacting customer care at +91-22-6648-7777 or customercare@gulfoil.co.in.

Overview of the GULFCARE Portal:

- **Website:** <https://mygulfcare.com/>
- **Purpose:** Central platform for registering complaints, tracking resolution, and collecting feedback on corrective actions.
- **Accessibility:** Available as a web portal and mobile app (Android & iOS).
- **User Access:** Used by Gulf employees and authorized distributors to log complaints on behalf of customers.
- **Multimedia Support:** Allows submissions via video, images, audio, or text.
- **Timely Resolution:** Internal SLAs guide complaint resolution within defined timelines.
- **Real-Time Updates:** Customers receive real-time status updates via the portal or app.

This robust system reinforces Gulf Oil's commitment to transparency, accountability, and continuous improvement in customer service.

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	NA
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

All our products carry a Safety Data Sheet, Product Data Sheet, Material Safety Data Sheet or an equivalent that enlists specific guidelines to ensure safe and responsible usage and disposal. Recommended disposal guidelines are mentioned in the Material Safety Data Sheet (MSDS). MSDS are designed based on GHS guidelines. GHS safety data sheet has 16 sections of requirements.

The MSDS documents are available at the nearest GOLIL's office. Furthermore, our product labels also include information on packaging.

Business Responsibility & Sustainability Report (Contd.)

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

Particulars	FY 2024-25			FY 2023-24		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Nil	Nil	Nil	Nil	Nil	Nil
Advertising	Nil	Nil	Nil	Nil	Nil	Nil
Cyber-security	Nil	Nil	Nil	Nil	Nil	Nil
Delivery of essential services	Nil	Nil	Nil	Nil	Nil	Nil
Restrictive Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Unfair Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Other*	221	8	Nil	230	3	Nil

* The 'Others' category reflects complaints received via My Gulf Care. Effective systems and procedures are established to document and address customer grievances. GOLIL has introduced www.mygulfcare.com, an enhanced customer complaint resolution website and application, to improve the handling of such issues.

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

Particulars	Number	Reasons for recalls
Voluntary recalls	Nil	NA
Forced recalls	37 barrels of 210L	Manufacturing defects of barrel caps by our supplier. Suitable actions have been taken following Corrective Action and Prevention Act.

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.

GOLIL has an established Information Security Policy that is accessible on its intranet platform, reflecting the Company's commitment to safeguarding its business information and technological infrastructure. The policy underscores a collective responsibility in ensuring secure and appropriate use of digital resources. Acknowledging the evolving nature of cyber threats and growing compliance requirements, the Company continues to strengthen its information security framework. Regular Vulnerability Assessment and Penetration Testing (VAPT) is carried out across the IT ecosystem to proactively identify and address potential risks. In line with this ongoing commitment, GOLIL is currently in the process of formally documenting a comprehensive Cybersecurity and Data Privacy Policy, which will further enhance its ability to manage information risks, ensure business continuity, and protect against unauthorized access, misuse, or disruption.

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.

No instances of any such case for FY 2024-25.



7. Provide the following information relating to data breaches:

a. Number of instances of data breaches

0

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

0

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 web link, if available)

GOLIL offers detailed information about its products and services, going beyond the mandatory labelling requirements to include benefits, features, and technical specifications. This information is accessible through the company's official website: <https://india.gulfoilltd.com/>.

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

GOLIL takes a comprehensive approach to raising awareness on both operational safety and cybersecurity. On the operational front, the Company disseminates Health, Safety, and Environment (HSE) information through Safety Data Sheets (SDS) for each product. These sheets provide detailed insights into chemical properties, potential health and environmental hazards, and recommend safety measures for handling, storage, transportation, use, and disposal. In FY 2024-25, GOLIL conducted 70 programs totaling 1,820 manhours, emphasizing the importance of lubricating oils and greases in industrial applications, with a focus on best-in-class storage and handling practices. The SDS are fully compliant with the EU Regulation 1272/2008 (CLP Regulation) on classification, labelling, and packaging of substances and mixtures.

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

GOLIL has established multiple communication mechanisms to ensure that consumers are promptly informed in case of any potential risk of disruption or discontinuation of essential services. The company provides a dedicated toll-free number (+91-2266487777) on packaging, enabling easy access for customer inquiries. Additionally, updates are regularly shared digitally on the company's website and through other customer service platforms as well as through official letters and emails well in advance, ensuring that consumers are aware of any changes or issues. For industrial and bulk consumers, dedicated account managers communicate directly to discuss possible impact, alternatives, and timelines for restoration. These mechanisms help ensure that consumers are promptly informed and can take necessary actions when required. Consumers are informed about alternative products, formulations, or supply points to minimize inconvenience.

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, in addition to the mandated product information required by local laws, GOLIL also highlights key quality aspects, customer benefits, and product specifications on the packaging. These additional details aim to provide consumers with a comprehensive understanding of the product. While GOLIL has not yet conducted a formal survey on consumer satisfaction, the company has received positive customer testimonials through written format duly signed in business letterheads and emails, reflecting favorable feedback regarding the products.