Business Responsibility and Sustainability Report

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1:	NSE Symbol*	GULFOILLUB
2:	BSE Scrip Code*	538567
3:	MSEI Symbol*	NOTLISTED
4:	ISIN*	INE635Q01029
5:	Corporate Identity Number (CIN) of the Listed Entity	L23203MH2008PLC267060
6:	Name of the Listed Entity	Gulf Oil Lubricants India Limited (GOLIL)
7:	Date of Incorporation	2008
8:	Registered office address	IN Centre, 49/50, M.I.D.C., 12th Road, Andheri (East), Mumbai, Maharashtra 400093.
9:	Corporate address	IN Centre, 49/50, M.I.D.C., 12th Road, Andheri (East), Mumbai, Maharashtra 400093.
10:	E-mail	secretarial@gulfoil.co.in
11:	Telephone	+91 22 6648 7777
12:	Website	https://india.gulfoilltd.com/
13:	Financial year for which reporting is being done	April 1, 2025 to March 31, 2026
14:	Name of the Stock Exchange(s) where shares are listed	BSE Limited and National Stock Exchange of India Limited
15:	Paid-up Capital	₹ 9,88,00,148
16:	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Sugandha Khandelwal, General Manager – Business Planning Telephone: +91 22 6648 7728 E-mail: sugandha.khandelwal@gulfoil.co.in
17:	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	The disclosures made in this report are on standalone basis.
18:	Whether the company has undertaken assessment or assurance of the BRSR Core?	No
19:	Name of assurance provider	Not Applicable
20:	Type of assurance obtained	Not Applicable

II: Products/services

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

S.No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing	Coke and Petroleum Products	97.96%

22: Products/Services sold by the entity (accounting for 90% of the entitys Turnover):

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Manufacturing and marketing automotive and industrial lubricants, greases, AdBlue® (Diesel Exhaust Fluid), specialty fluids, and two-wheeler batteries.	19201	97.44%

III. Operations

23: Number of locations where plants and/or operations/offices of the entity are situated

Location	Number of plants	Number of offices	Total
National	2	50	52
International	Nil	Nil	Nil

24: Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States*)	36*
International (No. of Countries)	16

NOTE: *Includes Union Territories. GOLIL's market presence covers 28 States and 8 Union Territories across India.

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

8%

c. A brief on types of customers

Gulf Oil Lubricants India Limited serves a diverse customer base through both business and retail channels across India and international markets. Our customers include direct B2B customers, infrastructure, mining and fleet operators, automotive and industrial OEM partners, distributors, dealers, mechanics, and retail consumers. Our extensive distribution network comprises 1,00,000+ touchpoints, ~13,500 bike and car stops, 330+ auto distributors, 1,000+ direct B2B customers, and 50+ OEM partnerships. We also maintain a growing battery retail presence of 12,500+ touchpoints and export our products to 25+ countries, strengthening our global market presence.

IV. Employees

25: Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S.No.	Particulars*	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
		EMPLOYEES				
1	Permanent (D)	638	594	93.10%	44	6.90%
2	Other than Permanent (E)	887	847	95.49%	40	4.51%
3	**Total employees (D + E)**	**1,525**	**1,441**	**94.49%**	**84**	**5.51%**
		WORKERS				
4	Permanent (F)	NA	NA	NA	NA	NA
5	Other than Permanent (G)	NA	NA	NA	NA	NA
6	**Total workers (F + G)**	NA	NA	NA	NA	NA

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b. Differently abled Employees and workers:

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

26: Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No.(B)	%(B/A)
Board of Directors	8	1	12.50%
Key Management Personnel (KMP)*	3	0	0%

NOTE: Among the eight members of the Board of Directors, two Directors also serve as Key Managerial Personnel (KMPs). Accordingly, these individuals have been included under both the Board of Directors and KMP categories for the purpose of this disclosure.

27: Turnover rate for permanent employees and workers

Particulars	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	17%	23%	17%	14%	12%	14%	17%	17%	17%
Permanent Workers	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

28: a. Names of holding / subsidiary / associate companies / joint ventures

S.No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Gulf Oil International (Mauritius) Inc	Holding	67.01%	No
2	Tirex Transmission Private Limited	Subsidiary	65.18%	No
3	Techperspect Software Private Limited	Associate	26.00%	No

VI. CSR Details

29. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)

Yes

(ii) Turnover (in Rs.)

Lakhs 399130.58

(iii) Net worth (in Rs.)

Lakhs 156069.17

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	secretarial@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	21	0	NA	7	0	NA
Employees and workers	POSH Policy COC Policy Human Rights Policy	1	0	NA	0	0	NA
Customer & Distributors	My Gulf Care	296	0	NA	221*	8*	NA
Value Chain Partners	My Gulf Care	0	0	NA	0	0	NA
Other (please specify)	NA	NA	NA	NA	NA	NA	NA

NOTE: 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.

Distributor and Customers have been grouped unders customer customer category because distributor are also part of customers.

*The distributor complaints have been updated for FY 2025 since we have grouped distributors and customers under customer category.

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31: 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.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Emissions & Energy Management	Risk & Opportunity	• Stricter emission norms for manufacturing plants and lubricants may increase compliance costs. • Increasing customer preference for electric vehicles may impact demand for conventional lubricant products. • Delay in adopting energy-efficient manufacturing could reduce competitiveness. • 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.	• GOLIL continues to upgrade to energy-efficient operations and expand its renewable energy footprint through rooftop solar installations at both plants, having reached full available & feasible rooftop solar coverage. • In FY 2025-26, both plants were further certified to ISO 50001:2018 for Energy Management (certified March 2026-March 2029, zero non-conformances), • Silvassa plant was awarded IGBC Platinum while Ennore holds IGBC Gold, both green-building certifications. • We are proactively reducing emissions through cleaner technologies and monitoring policies to stay aligned with evolving norms. • On the product side, we continue to invest in EV-specific fluids to capture emerging market opportunities, supported by our growing EV charging ecosystem through Tirex, ElectreeFi and Indra. Alongside our EV portfolio, we are also advancing lubricants with biodegradable oils, zinc-free lubricants and long-drain characteristics, while identifying new applications and market opportunities where our products can contribute to a more sustainable future. • GOLIL continuously complies with emission norms and deploys solutions such as Gulf AdBlue® to help reduce transportation-related NOx emissions and contribute to pollution reduction.	**Negative / Positive**

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	Water Management	Risk	• Water scarcity in operating regions may affect manufacturing continuity. • Effluent discharge non-compliance could result in penalties and harm brand reputation	• GOLIL maintains Zero Liquid Discharge (ZLD) operations at both Silvassa and Chennai. All wastewater, including sewage, is treated on-site and recycled for non-potable use. This reduces freshwater dependency, ensures compliance and minimizes environmental impact. • Rainwater harvesting, water recycling and reuse, along with support for lake creation and restoration projects in communities around our operations, further strengthen our commitment to responsible water stewardship and conservation of local water resources.	**Negative**
3	Circular Economy & Product Stewardship	Risk & Opportunity	• 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. • EPR non-compliance may pose risks to the company by resulting in regulatory penalties, financial implications, reputational damage and potential disruption to business operations.	• GOLIL is working towards best waste management practices, taking steps towards recyclable packaging • We are actively registered under CPCB's EPR framework and consistently adhere to all compliance requirements and targets. • Building on our ISO 14021 Type II certification for Post-Consumer Recycled (PCR) packaging achieved in FY 2024-25, in FY 2025-26 we moved PCR content onto the shelfIntroduced 30% post-consumer recycled (PCR) content across multiple packaging formats. • Our R&D teams continue to invest in high-performance lubricants, including biodegradable and energy-efficient hydraulic oils, and this year relaunched Gulf Pride with a long drain interval, reducing oil consumed and waste generated over a vehicle's life.	**Negative/ Positive**

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S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Employee Health, Engagement & Wellbeing	Opportunity	• 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.	• GOLIL is committed to employee safety and wellbeing. We ensure robust occupational health systems under our ISO 45001-certified safety management system, regular medical check-ups, wellness initiatives, and skill development. • Engagement surveys and inclusive policies foster belonging and morale.	**Positive**
5	Customer Satisfaction & Safety	Opportunity/ Risk	• 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.	• GOLIL addresses customer complaints via the GULFCARE portal, ensuring prompt resolution. • GOLIL conducts regular safety audits and hazard assessments, deploys 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. • Our products are validated against 50+ OEM approvals, and our Silvassa QC laboratory holds NABL accreditation (ISO/ IEC 17025:2017), reinforcing product safety and reliability. The Customer Experience Centre at our Gulf Oil Global R&D Centre, Ennore, the first of its kind in India	**Positive/ Negative**

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6	Human Rights & Local Community Development	Opportunity	• 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.	• 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. • In FY 2025-26, this included continuation of our flagship Road to School and Road to Livelihood programmes, the Kushal Mechanic Training Programme in collaboration with OEM training centres and Suraksha Clinic, our ongoing initiative supporting the health, safety and wellbeing of truck drivers.	**Positive**
7	Economic Performance & Stakeholder Engagement	Opportunity	• Strong economic performance enables sustainable reinvestment and business continuity. • Proactive stakeholder engagement builds long-term trust. • Sustainable growth strategies attract investors and business partners.	• 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**
8	Business Ethics & Governance	Opportunity	• Strong governance fosters transparency and investor confidence. • Ethical conduct minimizes legal and regulatory risks. • Effective oversight improves decision-making and resilience.	• 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. • In FY 2025-26, GOLIL published its first standalone Sustainability Report, extending our transparency and disclosure practices beyond statutory BRSR reporting.	**Positive**

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S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
9	Learning, Innovation & Collaboration	Opportunity	• Continuous learning improves workforce capabilities and adaptability. • Innovation drives product and process improvements, ensuring competitiveness in a fast-changing market.	• GOLIL fosters a culture of continuous learning through training and upskilling, including via the GOLD Academy. • We are investing in R&D for advanced lubricants, EV fluids, s, and collaborating with OEMs and research partners to stay ahead of market trends.	**Positive**
10	Risk & Compliance Management	Risk	• Non-compliance with laws and regulations can result in penalties. • Weak risk management systems may cause operational disruptions and credibility gaps.	• GOLIL is mitigating risks by ensuring strict compliance with regulations and implementing a 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	• Sustainable supply chains strengthen reputation and trust. • Responsible lifecycle management reduces environmental impacts and supports compliance.	• GOLIL is collaborating with suppliers to align on requirements and responsible sourcing. • PCR vendors audited assessing supplier readiness for 30%, 50% and 100% PCR material,	**Positive**

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

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
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	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.								
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 VigilMechanism 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		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 and has adopted a comprehensive suite of internationally recognised management-system certifications, mapped to the NGRBC Principles as follows: ISO 9001:2015 Quality Management System (Principles 2 & 9); ISO 14001:2015 Environmental Management System (Principle 6); ISO 45001:2018 Occupational Health & Safety Management System (Principle 3); ISO 50001:2018 Energy Management System (Principle 6); IATF 16949:2016 for the automotive sector (Principles 2 & 9); and ISO 14021 Type II Environmental Declaration for Post-Consumer Recycled (PCR) plastic packaging (Principles 2 & 6). Both manufacturing plants additionally hold IGBC Green Building certification (Silvassa: Platinum; Chennai: Gold. These certifications are independently audited. Policies also factor in the Factories Act 1948, Companies Act 2013, SEBI (LODR) Regulations 2015, and the Human Rights.								

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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 1. 100% Solar Rooftop Capacity Coverage 2. Zero Liquid Discharge (ZLD) Plants 3. Zero tolerance to POSH 4. 15% Women in workforce by 2030 5. Energy and Water Management Systems (EMS) at both plants 6. Mandatory BRSR Training at all levels								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Performance of GOLIL against specific commitments, goals, and targets in FY 2025-26: 1. We achieved 100% of our technically feasible rooftop solar capacity at both our Silvassa and Chennai manufacturing plants, and we continue to reassess and pursue further coverage as additional feasible capacity becomes available. 2. We continued implementation of our Zero Liquid Discharge systems at both plants, moving progressively toward fully closed-loop water management. 3. We received 1 complaint under our POSH policy during the year, which was investigated through our structured, time-bound resolution process. The complaint was upheld, and appropriate action was taken in accordance with our POSH policy. 4. As of FY 2025-26, women represented 6.90%in permanent employees and 5.51% in our total employees, including other-than-permanent staff. We continue working toward greater representation of women in our workforce. 5. We continued to progress toward phased deployment of our Energy and Water Management Systems at both plants through the year. 6. We delivered mandatory ESG/BRSR training across all organizational levels, strengthening organization-wide sustainability awareness and engagement.								

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
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)	At GOLIL, sustainability is part of how we run the business, not a separate obligation we report on once a year. This first standalone Sustainability Report, built around the theme 'Driving Up Sustainability: Actions in Motion', brings together the progress we have made, the challenges we continue to address, and the priorities that will guide us forward. Our two manufacturing plants now operate with rooftop solar and as Zero Liquid Discharge facilities, and both run formal, audited energy and water management systems. These initiatives reflect our approach to driving sustainability through sustained action and continuous improvement across our operations. Driving sustainability through our products remains a key focus area for us. We are also working to build a more diverse permanent workforce, and we are clear that increasing the share of women in our team remains a priority we have set ourselves and intend to meet. We have committed to reaching 15% women in our workforce by 2030, and are strengthening our hiring, retention and development practices in line with that goal. Across the organisation, we have invested in structured ESG training so that responsibility is understood widely, including at Board level, rather than sitting with a single function. We have carried the same discipline into our value chain. Our packaging vendors have been independently audited, we are increasing the share of post-consumer recycled content in our packaging, and we remain fully compliant with Extended Producer Responsibility norms as we build further capability for circularity. Our long-drain engine oils reduce the volume of oil consumed and waste generated over a vehicle's life, and our energy-efficient, zinc-free and biodegradable hydraulic fluids lower both the power a system draws and the environmental risk where equipment operates close to soil and water. Our Gulf AdBlue® helps reduce harmful emissions across diesel vehicle fleets well beyond our own operations. As mobility evolves, we are also investing in EV fluids and charging solutions to support the transition ahead. Beyond our operations, we remain committed to the communities around us, with a focus on education, healthcare, skill development and environmental conservation. Our Road to School and Road to Livelihood programmes support learning and community development, our Kushal Mechanic Programme strengthens the skills of India's mechanics, and our medical and water initiatives extend care and safe drinking water to the communities we serve. As our business grows, we remain focused on translating our sustainability priorities into measurable outcomes through strong governance, transparent disclosure and disciplined execution. We recognise that sustainability is a journey, and our focus remains on driving steady progress through actions in motion.									

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Disclosure Questions		P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
8:	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The Corporate Social Responsibility & Sustainability Committee, a Board-level committee comprising Non-Executive and Independent Directors, provides strategic direction and ensures the effective execution of our Business Responsibility policies, overseeing their alignment with our sustainability goals and regulatory requirements. The committee consists of: Mrs. Manju Agarwal (Independent Director) Mr. Sanjay G. Hinduja Mr. Ravi Shamlal Chawla Non-Executive/Independent Directors (Committee); Managing Director & CEO – Office leads (implementation)								
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.	Yes, GOLIL has established a Corporate Social Responsibility and Sustainability Committee ("The Committee"), which continues to function in FY 2025–2026. The Committee operates under a formal Charter that defines its governance framework and strategic responsibilities. 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. 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. 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. The charter is publicly available at web-link.								

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 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	Corporate Social Responsibility & Sustainability Committee									The Committee meeting takes place half-yearly, while ESG updates are provided at every quarterly Board meetings.								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Corporate Social Responsibility & Sustainability Committee									The Committee meeting takes place half-yearly, while ESG updates are provided at every quarterly Board meetings.								

NOTE: GOLIL's policies, aligned with the BRSR principles, undergo periodic reviews or are assessed on a need basis by the Board/CSR & Sustainability Committee. The Committee meets half-yearly, while ESG updates are provided at every quarterly Board meeting. The review process also evaluates policy effectiveness, ensuring timely revisions and enhancements to maintain alignment with evolving requirements, including compliance with applicable statutory requirements

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								

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 01

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 part of Board and CSR & Sustainability Committee meetings)	• The Board received regular updates on ESG governance, regulatory developments, enterprise risk management and compliance obligations, strengthening oversight and accountability. - **Principle 1** • Board discussions addressed stakeholder expectations, ensuring strategy remained responsive to key stakeholder interests. - **Principle 4** The Board reviewed the sustainability strategy and BRSR reporting, reinforcing oversight of sustainable business performance. - **Principle 6**	100%
Key Managerial Personnel	2 (As part of Board and Leadership meetings)	• Regular awareness sessions were conducted for Key Managerial Personnel on sustainability governance and regulatory compliance, strengthening leadership's governance capability. - **Principle 1** KMPs were engaged on BRSR reporting, ESG performance monitoring, and sustainability target implementation, building capability to embed sustainability into operations. - **Principle 6**	100%

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
Employees other than BoD and KMPs	8	Awareness and capacity-building sessions are regularly conducted for employees and relevant stakeholders to promote compliance, ethical conduct, and responsible business practices. These trainings align organizational behaviour with statutory and voluntary frameworks while fostering a culture of accountability and integrity. 1. Business Responsibility and Sustainability Reporting (BRSR) – **Principles 1 to 9** 2. Health and Safety – **Principle 3** 3. Prevention of Sexual Harassment (PoSH) - **Principle 5** 4. Human Rights - **Principle 5** These sessions enhance employee awareness, improve policy adherence, and reduce compliance-related risks. They also strengthen workplace safety, build employee capability, and reinforce respect for human rights — collectively fostering a value-driven organizational culture aligned with internal policies and external regulatory expectations.	63.05%
Workers	-	-	-

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

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

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

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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.**

Yes. GOLIL maintains a dedicated Anti-Bribery and Corruption (ABC) Policy that sets out clear definitions of prohibited conduct, escalation procedures, and the responsibilities of all employees and business partners in identifying and reporting concerns. The policy applies to all Board Members, Key Managerial Personnel, Senior Management, employees and, through the Supplier Code of Conduct, to value chain partners. It is reinforced through mandatory awareness training delivered via the Company's compliance programme and GOLD Academy platform, and operates alongside the Code of Conduct, the Vigil Mechanism & Whistleblower Policy, and the Gulf Oil International Speak Up Policy — collectively enforcing a zero-tolerance stance towards bribery and corruption. During FY 2025-26, GOLIL recorded zero confirmed incidents of corruption or bribery, zero disciplinary actions for bribery/corruption, and zero complaints relating to conflict of interest involving Directors or KMPs.

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 2025-26	FY 2024-25
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	NA	NA

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

Particulars	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	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 2025-26.

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	92 Days	93 Days

NOTE: 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 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	26.93%	18.12%
	b. Number of trading houses where purchases are made from	37	23
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	92.22%	97.75%
Concentration of Sales	a. Sales to dealers /distributors as % of total sales	69.44%	69.18%
	b. Number of dealers /distributors to whom sales are made	5630	5088
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	8.66%	6.87%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	1.52%	0.09%
	b. Sales (Sales to related parties / Total Sales)	5.27%	4.93%
	c. Loans & advances (Loans & advances given to related parties/ Total loans & advances)	-	-
	d. Investments (Investments in related parties / Total Investments made)	73.39%	53.59%

NOTE: 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.

Business Responsibility & Sustainability Report (Contd.)

Leadership Indicators

1. **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.

   Conflicts of interest involving Board members are managed through a defined disclosure process.

   The Code of Conduct for the Board of Directors and Senior Management, adopted under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, requires every Director and Senior Management Personnel to confirm annually that they are not party to any material financial or commercial transaction in conflict with the Company's interests, and to update that confirmation whenever circumstances change. These declarations are placed before the Board at the first meeting of each financial year and refreshed on any change, and they form the reference against which related party and interested transactions are identified.

   Where a matter before the Board or a Committee involves an actual or perceived conflict, the concerned Director recuses themselves from the discussion and does not vote. Related party transactions are reviewed and approved by the Audit Committee, which comprises Independent Directors.

PRINCIPLE 02

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 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	0%	0%	-
Capex	11%	7%	During the year, we undertook several capital expenditure projects to support sustainability, operational efficiency, and employee well-being. Key focus areas included: **1) Energy Efficiency and Emission Reduction** We invested in rooftop solar and renewable energy generation, energy-efficient equipment and monitoring systems, and transitioned to battery-operated material handling equipment to reduce reliance on fuel-based alternatives. **2) Water Conservation and Waste Management** We enhanced effluent and sewage treatment capacity and deployed equipment to reduce process spillage and product wastage. **3) Employee Well-being and Social Infrastructure** Aligned with our IGBC certification, we invested in improved recreational and workplace amenities to enhance employee engagement. These investments contributed to environmental sustainability, employee welfare, and resource efficiency during the year.

2. a. **Does the entity have procedures in place for sustainable sourcing?**

Yes

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

Sustainable sourcing is an emerging focus area 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 varying levels of PCR material for our lubricant packaging.

Business Responsibility & Sustainability Report (Contd.)

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)	The Company fully complies with the Plastic Waste Management Rules, 2016 (PWM Rules) and Extended Producer Responsibility (EPR) requirements, partnering with a certified Waste Management Agency (WMA) for collection of post-consumer plastic packaging waste across all operating states. Collected waste is channelled to authorized recyclers or disposed of responsibly, meeting mandated EPR/EOL targets. Within manufacturing facilities, plastic waste is managed through authorized agencies routing material to approved recyclers/disposal partners, with record-keeping overseen by the Plant EHS team. GOLIL has also achieved a first-of-its-kind-in-industry certification for Post-Consumer Recycled (PCR) Plastic Management under ISO 14021 Type II Environmental Declaration, with vendors audited to supply 30%, 50% and 100% PCR-content packaging.
E-waste	-
Hazardous waste	-
Other waste	-

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 the plastic packaging, battery, and used oil categories. The Company is committed to the safe disposal of packaging materials and to achieving the targets set by the Central Pollution Control Board (CPCB).

For the current financial year, CPCB has mandated GOLIL to recycle plastic packaging waste and meet an End-of-Life (EOL) target, which the Company expects to fulfil within the due date. The Company has also been assigned a battery recycling target and is on course to meet it, with the corresponding return filed.

GOLIL is registered as a Producer under the Used Oil EPR category with the CPCB and has been assigned a used oil recycling target for the year. To meet these obligations, GOLIL partners with authorized recyclers and Waste Management Agencies, ensuring compliance with all applicable EPR norms and processes.

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?

Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
NA	NA	NA	NA	NA

NOTE: Life Cycle Assessment (LCA) is currently being conducted for two of the Company's products. The assessment is in progress and the findings/results will be disclosed in subsequent reporting periods upon completion.

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

Name of Product / Service	Description of the risk / concern	Action Taken
Not Applicable		

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).

Input Material	FY 2025-26	FY 2024-25
Recycled Plastic	11.00%	0.00%
Flushing oil	2.10%	2.16%

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 2025-26			FY 2024-25		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	1372	6733.23*	4522.95*	0	4732	4768
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

NOTE: *EPR Credit transfer is in process and will be completed by the due date. Company has minimum recycling target. Company will achieve both the targets by the due date. FY 2025-26- EPR (recycling) targets: 6,733.23 MT and maximum EOL target of 4,522.95 MT (safely disposed)

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
Lube Oil & Adblue	11.00%

NOTE: *EPR Credit transfer is in process and will be completed by the due date. Company has minimum recycling target. Company will achieve both the targets by the due date. FY 2025-26- EPR (recycling) targets: 6,733.23 MT and maximum EOL target of 4,522.95 MT (safely disposed)

PRINCIPLE 03

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)	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	594	594	100.00%	594	100.00%	-	-	594	100.00%	594	100.00%
Female	44	44	100.00%	44	100.00%	44	100.00%	-	-	44	100.00%
Total	**638**	**638**	**100.00%**	**638**	**100.00%**	**44**	**6.90%**	**594**	**93.10%**	**638**	**100.00%**
Other than Permanent employees											
Male	847	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Female	40	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	**887**	**0**	**0.00%**	**0**	**0.00%**	**0**	**0.00%**	**0**	**0.00%**	**0**	**0.00%**

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

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

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.

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

	FY 2025-26	FY 2024-25
Cost incurred on wellbeing measures as a % of total revenue of the company	0.08%	0.08%

NOTE: 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 FY and Previous Financial Year.

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	NA	Yes	100%	NA	Yes
Gratuity	100%	NA	Yes	100%	NA	Yes
ESI	100%	NA	Yes	NA	NA	NA
Others – please specify	NA	NA	NA	NA	NA	NA

NOTE: 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.

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, based on plant/office location needs, we ensure ramps are made available as per feasibility across our offices and plants to support accessibility for differently abled individuals

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 socioeconomic 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	Retention rate	Return to work rate	Retention rate
Male	100.00%	90.00%	NA	NA
Female	100.00%	100.00%	NA	NA
Total	**100.00%**	**91.30%**	**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.**

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	NA – Not applicable. GOLIL classifies its entire workforce as Employees; there is no Worker category.
Other than Permanent Workers	NA – Not applicable. GOLIL classifies its entire workforce as Employees; there is no Worker category.
Permanent Employees Other than Permanent Employees	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. 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. 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.

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

Category	FY 2025-26			FY 2024-25		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees/ workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	**638**	**0**	**0%**	**637**	**0**	**0%**
Male	594	0	0%	589	0	0%
Female	44	0	0%	48	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:

	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)*	% (E/D)	No. (F)*	% (F/D)
Employees										
Male	594	557	93%	382	64%	589	589	100%	385	65%
Female	44	38	86%	18	41%	48	48	100%	14	29%
Total	**638**	**595**	**93%**	**400**	**63%**	**637**	**637**	**100%**	**399**	**63%**
Worker										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**

NOTE: 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 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	594	594	100%	589	589	100%
Female	44	44	100%	48	48	100%
Total	**638**	**638**	**100%**	**637**	**637**	**100%**
Worker						
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA
Total	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**

10: Health and safety management system:

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

GOLIL has implemented an Occupational Health and Safety Management System certified to ISO 45001:2018 at both its Silvassa and Chennai manufacturing plants, covering all employees at these locations. As part of our proactive safety culture, regular safety briefings are conducted for employees, truck drivers and visitors 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.

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 employs a structured Hazard Identification and Risk Assessment (HIRA) process, embedded within its ISO 45001:2018-certified OHS management system, to identify and assess work-related hazards on both a routine and non-routine basis. HIRA reviews are conducted monthly and supplemented by quarterly risk assessments; employees actively participate in hazard identification. A formal work-permit system governs all high-risk activities (hot work, working at height, confined-space entry, etc.). Findings feed a closed-loop Corrective and Preventive Action (CAPA) process overseen by the plant Safety Committees.

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 established processes that enable employees to report work-related hazards and remove themselves from situations of risk. Safety toolbox talks, safety walks, and structured training sessions are conducted regularly. The work permit system ensures that employees working on high-risk activities are protected through safety control measures.

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

GOLIL provides employees access to both occupational and non-occupational medical and healthcare support. Both manufacturing plants offer routine medical care, periodic health check-ups, and emergency response capability for employees and other-than-permanent employees alike. All permanent employees are covered under 100% health insurance and accident insurance, irrespective of gender. Maternity benefits are extended to all eligible female employees in compliance with the Maternity Benefit Act, and all male employees receive paternity benefits.

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

Safety Incident/Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.53	2.88*
	Workers	-	-
Total recordable work-related injuries	Employees	1	5
	Workers	-	-
No. of fatalities	Employees	0	0
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	-	-

NOTE: The LTIFR has been calculated using working hours and recorded injury data only from the plants.

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.

Additionally, we organize periodic medical checkups and provide access to recreational facilities, 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. At Gulf, we call it Safety First. As part of this commitment, we launched SAFE IDEAS @ WORK, a company-wide safety suggestion programme across our Corporate and Regional Offices in FY 2025-26.

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

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

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Working Conditions	100%
Health & Safety Practices	100%

NOTE: The scope of this assessment is limited to the Company's manufacturing plants (Silvassa and Chennai) and does not extend to other locations or offices.

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 follows a structured Corrective and Preventive Action (CAPA) process for all safety-related incidents. Every incident is subjected to a formal investigation to identify root causes, following which corrective actions are implemented and SOPs are updated to prevent recurrence. The Safety Committee oversees the implementation and closure of all CAPAs. Contract supervisors are regularly trained on safety requirements and PPE usage. During FY 2025-26, LTIFR improved significantly to 0.53 from 2.88 in FY 2024-25, with only one total recordable injury, zero high-consequence injuries, and zero fatalities.

Leadership Indicators

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

A. Employees: Yes. All permanent employees are covered under Group Term Life Insurance, with the benefit payable in the event of death during the policy year. Additionally, educational scholarships continue to be provided for children of employees who passed away during the COVID-19 pandemic, until completion of their studies. Non-permanent employees are covered under the respective policies of their contractors.

B. Workers: Not applicable – GOLIL classifies its entire workforce as Employees; the Worker category is not applicable.

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

GOLIL verifies compliance with statutory obligations by conducting regular audits of our value chain partners at the invoice processing stage, confirming that all legal dues are accurately deducted and deposited with the relevant authorities. In addition, our vendors are required to adhere to our Supplier Code of Conduct, which mandates a compliance declaration affirming that they meet all applicable legal and financial obligations.

3. Provide the number of employees / workers having suffered high consequence workrelated 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 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
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, accordingly, offer tailored support to employees going through retirement or employment termination. 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	0%
Working conditions	0%

NOTE: The assessment of health and safety practices and working conditions has been carried out for the Company's own operations only.

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 04

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 conducted a stakeholder mapping exercise to identify and prioritize key groups and individuals significantly affected by the Company's operations and decisions. Stakeholder identification is anchored in the Company's periodic materiality assessment, which draws inputs from internal leadership, functional heads and plant-level employees, as well as from external stakeholders including customers, suppliers, investors, regulators and communities. GOLIL ensures that vulnerable and marginalised communities, such as truck drivers, mechanics and rural populations around plant locations, are systematically identified and engaged. The Company actively engages with these stakeholders to understand their concerns and requirements, and develops 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
Shareholders and Investors	No	Quarterly Earnings Calls, Investor Conferences & non-deal Roadshows, Company Website, Investor Presentations, Press Releases, Annual Reports, and Media Interactions	Annually, Quarterly and need basis	Business and Financial Performance, Sustainability, Risk management, long-term value creation and outlook, partnerships, new launches, new acquisitions and opportunities, Brand management
Employees	No	Email, engagement surveys, newsletters, training and development initiatives, townhalls, 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.

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
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
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
Local Communities	Yes	GOLIL engages with communities around its operations through need-based interactions, project-specific consultations, and implementation activities. This engagement includes interactions with truck drivers, mechanics, and marginalised communities, supported by CSR implementation partners and employee volunteering initiatives. Feedback and community needs identified through these interactions are considered in the planning and implementation of relevant CSR projects, as well as in addressing regular, ongoing requirements.	Need basis	Contribution to community welfare, health & education, skill building, road safety, behavioural 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.
Government and Regulators	No	Communication through appropriate government approved pathways.	Need basis	NA

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.**

   Stakeholder engagement at GOLIL is led from the top, with the Managing Director, Senior Management Personnel as well as dedicated sustainability team interacting directly with respective stakeholders like investors, employees, vendors, customers and communities. What emerges from these conversations shape how the Company approaches sustainability and is placed before the Board so that stakeholder priorities carry weight in decision-making. The Company has a well-defined process in place for addressing suggestions and complaints which are carefully evaluated based on their significance. Suggestions and complaints follow a defined route and are assessed and acted upon according to their significance. Direction on ESG comes from the CSR and Sustainability Committee, which takes up matters spanning environment, health and safety, corporate social responsibility and sustainability.

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.**

   We place particular emphasis on engaging with vulnerable and marginalized groups, ensuring our community programs are accessible, locally relevant, and delivered with trusted implementation partners. Through our Kushal Mechanic Training Programme, we trained mechanics in BS-VI technology and workshop management. Our Road to School programme reaches students across schools in and around Chennai, and our Road to Livelihood programme reaches students across schools in Tamil Nadu, along with students at a school in Silvassa. We operate Water ATMs in Namakkal and Ennore, Tamil Nadu, providing clean drinking water access to surrounding communities. Our Mobile Medical Units serve tribal and rural communities in Silvassa with free medical care.

Business Responsibility & Sustainability Report (Contd.)

PRINCIPLE 05

Businesses should respect and promote human rights

Essential Indicators

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	638	638	100%	637	637	100%
Other than permanent	887	0	0%	900	0	0%
Total Employees	**1,525**	**638**	**41.84%**	**1,537**	**637**	**41.44%**
Workers						
Permanent	NA	NA	NA	NA	NA	NA
Other than permanent	NA	NA	NA	NA	NA	NA
Total Workers	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**

Note: All employees were trained on human rights in the previous year, and all new joinees have been trained on human rights during the current year.

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)*	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent										
Male	594	0	0.00%	594	100.00%	589	0	0.00%	589	100.00%
Female	44	0	0.00%	44	100.00%	48	0	0.00%	48	100.00%
Other than Permanent										
Male	847	95	11.22%	752	88.78%	860	53	6.16%	807	93.84%
Female	40	0	0.00%	40	100.00%	40	27	67.50%	13	32.50%
Workers										
Permanent										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Other than Permanent										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

NOTE: 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	40,99,000	1	40,99,000
Key Managerial Personnel	3	3,73,87,005	0	0
Employees other than BoD and KMP	591	16,50,000	44	18,30,000
Workers	NA	NA	NA	NA

NOTE: GOLIL categorizes its entire workforce as 'Employees' and none as 'Workers'. Therefore, the information in BRSR under the 'Workers' category is not applicable. Employee data excludes KMP (Key Managerial Personnel).

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	6.02%	6.03%

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. Human rights are embedded as a key element of GOLIL's Code of Conduct, reflecting our commitment to ethical practice, transparency and sustainability. We maintain open dialogue with stakeholders to foster an environment that respects and upholds human rights across all operations. The Speak Up Policy gives employees a confidential and secure channel to report concerns relating to human rights violations, unethical behaviour or misconduct, and is supported by our Whistleblower Policy for reporting ethical concerns or violations. A Prevention of Sexual Harassment (POSH) Committee is in place to maintain a safe and respectful workplace. Our standalone Human Rights Policy, approved by the Board and available in the public domain and is implemented, communicated and monitored by the Human Resources and Compliance Teams.

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

For grievance redressal, GOLIL employees can raise human rights concerns through their line managers, the HR team or the Legal department. The Vigil Mechanism & Whistleblower Policy and the Speak Up Policy provide confidential channels for reporting concerns without fear of retaliation, with the Audit Committee serving as the final point of escalation. GOLIL's Human Rights Policy affirms the Company's commitment to internationally recognised human rights principles, prohibiting forced and compulsory labour, child labour, and discrimination across its operations and value chain through the code of conduct.

Business Responsibility & Sustainability Report (Contd.)

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

Particulars	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	1	0	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour/ 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:**

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	0
Complaints on POSH as a % of female employees / workers	2.27%	0%
Complaints on POSH upheld	1	0

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

We have established robust mechanisms to protect complainants in discrimination and harassment cases from any form of adverse consequences or retaliation. Retaliation of any sort against the complainant, the respondent, or any other party involved in the alleged harassment, including those consulted during the investigation, is not tolerated. For sexual harassment cases specifically, our POSH Committee ensures confidential, structured, and time-bound resolution of concerns raised. Complaints of sexual harassment are handled confidentially, with the facts made available only to those who need to know in order to investigate and resolve the matter. POSH training is conducted during employee induction and reinforced through mandatory annual training sessions. Our Code of Conduct explicitly prohibits any form of discrimination or retaliation against complainants, and the Audit Committee provides independent oversight.

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

Yes. Human-rights requirements are embedded in GOLIL's business agreements and contracts. The Company's Code of Conduct and standalone Human Rights Policy — which prohibit forced and compulsory labour, child labour and discrimination — are extended to suppliers and business partners through the Supplier Code of Conduct, adherence to which is a contractual condition confirmed via signed compliance declarations.

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	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others - please specify	-

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

No significant human rights risks or concerns were identified through our FY 2025-26 assessments.

Leadership Indicators

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

During FY 2025-26, we received one complaint under our POSH policy, which we addressed through our structured, time-bound resolution process. We continue to strengthen our human rights governance proactively.

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

GOLIL holds an ISO 45001:2018 Occupational Health & Safety Management System certification, which also covers human rights aspects.

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 ramps are made available as per feasibility across our offices and plants to support accessibility for differently abled individuals.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Child labour	NA
Forced/involuntary labour	NA
Sexual harassment	NA
Discrimination at workplace	NA
Wages	NA
Others – please specify	-

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

Not Applicable.

Business Responsibility & Sustainability Report (Contd.)

PRINCIPLE 06

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:

	Units	FY 2025-26	FY 2024-25
From renewable sources			
Total electricity consumption (A)	Gigajoule (GJ)	4,529.93	2,325.57
Total fuel consumption (B)	Gigajoule (GJ)	0.00	0.00
Energy consumption through other sources (C)	Gigajoule (GJ)	0.00	0.00
Total energy consumed from renewable sources (A+B+C)	Gigajoule (GJ)	**4,529.93**	**2,325.57**
From non-renewable sources			
Total electricity consumption (D)	Gigajoule (GJ)	12,984.91	14,566.15
Total fuel consumption (E)	Gigajoule (GJ)	5,004.58	5,013.17
Energy consumption through other sources (F)	Gigajoule (GJ)	0.00	0.00
Total energy consumed from non- renewable sources (D+E+F)	Gigajoule (GJ)	**17,989.49**	**19,579.32**
Total energy consumed (A+B+C+D+E+F)	Gigajoule (GJ)	**22,519.42**	**21,904.88**
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	GJ/million INR	0.56	0.62
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	GJ/million USD	11.48	12.73
Energy intensity in terms of physical output	GJ/kiloliters	0.106	0.116*

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

NOTE: NOTE: The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor for India (20.34) published by the International Monetary Fund (IMF) for the year 2026.

*The methodology for computing energy intensity in terms of physical output has been revised during the year; accordingly, the previous year's intensity figure has been restated for comparability.

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

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

	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0.00	0.00
(ii) Groundwater	16,204.00	15,616.00
(iii) Third party water	28,280.00	24,593.87
(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)	**44,484.00**	**40,209.87**
Total volume of water consumption (in kilolitres)	**43,486.34**	**40,209.00**
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	1.09 KL/ Million INR	1.13 KL/ Million INR
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	22.16 KL/ Million USD	23.37 KL/ Million USD
Water intensity in terms of physical output	0.205	0.213*

NOTE: NOTE: Water withdrawal information disclosed in this report pertains only to the Company's manufacturing facilities. Accordingly, the related disclosures and intensity ratios have been computed based on data from these facilities.

*The methodology for computing energy intensity in terms of physical output has been revised during the year; accordingly, the previous year's intensity figure has been restated for comparability..

4. Provide the following details related to water discharged:

	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) Surface water		
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(ii) Groundwater		
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(iii) Third party water		
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(iv) Seawater / desalinated water		
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(v) Others		
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
Total water discharged (in kilolitres)	**NA**	**NA**

Note- GOLIL manufacturing facilities operate as Zero Liquid Discharge (ZLD) sites. Accordingly, there is no water discharge from these facilities.

Business Responsibility & Sustainability Report (Contd.)

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 common Effluent Treatment Plant (ETP) and Sewage Treatment Plant (STP) is operational at Silvassa, while a Sewage Treatment Plant (STP) is operational at Chennai, 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 maximising internal reuse and recycling.

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

Parameter*	Please specify unit	FY 2025-26	FY 2024-25
NOx	PPM	14.81	18.11
SOx	PPM	10.81	13.77
Particulate matter (PM)	Mg/NM^3	12.18	24.74
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: Air emissions information disclosed in this report pertains only to GOLIL's manufacturing facilities. Accordingly, the related disclosures and intensity ratios have been computed based on data from these facilities.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 Emissions	TCO_2e	412.02	568.73
Total Scope 2 Emissions	Metric tonnes of CO_2 equivalent	2,560.91	2,941.55
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes CO_2e / million INR	0.07	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 CO_2e / million USD	1.52	2.04
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes CO_2e / kilolitres	0.014	0.019*
Total Scope 1 and Scope 2 emission intensity (optional) the relevant metric may be selected by the entity	-	-	-

NOTE: Revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor for India (20.34) published by the International Monetary Fund (IMF) for the year 2026.

Scope 1 greenhouse gas (GHG) emissions have been calculated using emission factors published by the UK Department for Environment, Food & Rural Affairs (DEFRA). Scope 2 GHG emissions have been calculated using the grid emission factor published in the *CO_2 Baseline Database for the Indian Power Sector* by the Central Electricity Authority (CEA), Government of India.

*The methodology for computing energy intensity in terms of physical output has been revised during the year; accordingly, the previous year's intensity figure has been restated for comparability.

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

GOLIL has implemented a portfolio of projects to reduce Greenhouse Gas emissions across both manufacturing facilities. The largest contributor is rooftop solar at both plants with a combined 1,129 kWp installed capacity (Silvassa: 519 kWp; Chennai: 610 kWp), backed by I-REC certification shifting a share of electricity consumption from grid to solar generation. Over three years, diesel forklifts have been progressively replaced with battery-electric units across both plants. At Silvassa, a Photovoltaic-Diesel Generator (PVDG) controller synchronises solar with DG operation to reduce HSD consumption in DG sets. Further efficiency measures VFDs on motors, LED lighting, compressor optimisation, BLDC fan replacement, and real-time Energy Management System monitoring — add incremental savings. Both plants are certified to ISO 50001:2018 with zero non-conformances. In FY 2025-26, total Scope 1 and Scope 2 emissions were 2,973 MT CO_2e, against 3,510 MT CO_2e in FY 2024-25.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste **(A)**	177.98	203.54
E-waste **(B)**	0.17	0.33
Bio-medical waste **(C)**	0.006	0.007
Construction and demolition waste **(D)**	117.45	297.53
Battery waste **(E)**	1.61	6.82
Radioactive waste **(F)**	0.00	0.00
Other Hazardous waste. Please specify, if any. **(G)**	218.06	231.34
Other Non- hazardous waste generated **(H)**. Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	420.48	467.78
Total (A+B+C+D+E+F+G+H)	**935.76**	**1,207.35**
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.02	0.03
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.48	0.70
Waste intensity in terms of physical output	0.0044	0.0064*
Waste intensity (optional) the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Recycled	422.96	540.12
Re-used	117.45	297.53
Other recovery operations	0.00	0.00
Total	**540.41**	**837.65**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Incineration	7.19	10.23
Landfilling	0.26	0.90
Other disposal operations	387.90	358.53
Total	**395.35**	**369.67**

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

NOTE: 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 authorised agencies.

Revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor for India (20.34) published by the International Monetary Fund (IMF) for the year 2026.

*The methodology for computing energy intensity in terms of physical output has been revised during the year; accordingly, the previous year's intensity figure has been restated for comparability.

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 follows a comprehensive waste management framework governed by its ISO 14001:2015 Environmental Management System and the Hazardous Waste Management, Handling and Transboundary Movement Rules. Waste is segregated at source using colour-coded bins and mesh partitions across both plants. All hazardous waste is managed through certified collection agencies and disposed of at authorised Treatment, Storage, and Disposal Facilities (TSDFs), while non-hazardous waste is channelled to authorised recycling partners. To reduce hazardous waste at source, the Company has implemented process improvements, including an on-site organic compost machine at Silvassa. Spill management kits have also been placed across all sites.

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	Yes

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant web link
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, in the following format:

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 (ii) Nature of operations (iii) Water withdrawal, consumption and discharge in the following format:**

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0.00	0.00
(ii) Groundwater	16,204.00	15,616.00
(iii) Third party water	28,280.00	24,593.87
(iv) Seawater / desalinated water	0.00	0.00
(v) Others	0.00	0.00
Total volume of water withdrawal (in kilolitres)	**44,484.00**	**40,209.87**
Total volume of water consumption (in kilolitres)	**43,486.00**	**40,209.87**
Water intensity per rupee of turnover (KL/million INR)	1.09	1.13*
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface	0.00	0.00
No Treatment	0.00	0.00
With Treatment	0.00	0.00
(ii) Into Groundwater	0.00	0.00
No Treatment	0.00	0.00
With Treatment	0.00	0.00
(iii) Into Seawater	0.00	0.00
No Treatment	0.00	0.00
With Treatment	0.00	0.00
(iv) Sent to third-	0.00	0.00
No Treatment	0.00	0.00
With Treatment	0.00	0.00
(v) Others	0.00	0.00
No Treatment	0.00	0.00
With 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 methodology for computing energy intensity in terms of physical output has been revised during the year; accordingly, the previous year's intensity figure has been restated for comparability.

Business Responsibility & Sustainability Report (Contd.)

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

Parameter*	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions* (Break-up of the GHG into CO_2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO_2 equivalent	Not Available	Not Available
Total Scope 3 emissions per rupee of turnover ($MTCO_2e$ / ₹ Crore)	Metric tonnes of CO_2 equivalent	Not Available	Not Available
Total Scope 3 emission intensity (optional) - the relevant metric may be selected by the entity	Metric tonnes of CO_2 equivalent	Not Available	Not Available

NOTE: The Company currently has not established the Scope 3 emissions baseline

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

Not Applicable.

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

Sr No	Initiative undertaken	Outcome of the initiative	Outcome of the initiative
1	Renewable Energy	Installed a 1129 kWp solar power system at facilities to enhance clean energy use.	Contributed to over 20% share of renewable energy consumption for GOLIL.
2	Water Conservation & Management	Rainwater harvesting system; operational Zero Liquid Discharge (ZLD) plant; recharge wells for deep aquifer replenishment; hydropneumatic systems; water-efficient fixtures.	Improved water efficiency and conservation; achieved zero liquid discharge; enhanced groundwater recharge.
3	Energy Efficiency & Monitoring	Real-time Energy Management System (EMS); energy-efficient LED lighting; daylight strips on factory roof; UV-filtered glass; VFDs reducing motor energy use; diesel forklifts shifted to electric; energy-efficient air conditioners.	Reduced overall energy consumption; significant GHG reduction through fuel and electricity savings; improved monitoring enabled data-driven efficiency.
4	Environmental Stewardship	Plantation of native, drought-tolerant species; drip irrigation systems for landscaping.	Strengthened local biodiversity; reduced freshwater demand for landscaping.
5	Green Mobility Infrastructure	Installed EV charging stations within plant premises.	Enabled adoption of low-emission transportation for employees and visitors.

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

Continuity of business is identified as an operational risk within GOLIL's enterprise risk framework, supported by a Business Continuity Plan. Site-specific disaster management plans are maintained at both manufacturing facilities, with periodic mock drills, and each site undergoes an operational risk assessment accompanied by a mitigation plan. The Company is further strengthening its contingency planning and establishing a risk monitoring system to detect early warning signals, with plans updated to reflect emerging risks and organisational change.

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

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

   GOLIL has a Supplier Quality Assessment process in place and obtains the required ISO certifications from its vendors. The Company is also in the process of collecting declarations from its top suppliers covering environmental and social parameters.

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

   a. **By the listed entity**

      Nil. During FY 2025-26, GOLIL did not generate or procure Green Credits under the Green Credit Programme (GCP) Rules, 2023.

   b. **By the top ten (in terms of value of purchases and sales, respectively) value chain partners**

      Not tracked in the current reporting period.

PRINCIPLE 07

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

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	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 anticompetitive conduct by the entity, based on adverse orders from regulatory authorities.**

   Not Applicable

Leadership Indicators

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

   Not Applicable

Business Responsibility & Sustainability Report (Contd.)

PRINCIPLE 08

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, in the following format:**

   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:**

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	8.50%	6.61%
Sourced directly from within the district and neighbouring districts	19.97%	22.62%

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:**

	FY 2025-26	FY 2024-25
Rural	4.09%	4.87%
Semi-urban	0.32%	0.36%
Urban	15.13%	18.15%
Metropolitan	80.47%	76.62%

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

Leadership Indicators

1. **Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):**

   Not Applicable

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

   GOLIL implements CSR programs across multiple locations; however, none are currently in districts designated as aspirational by government.

   Note - GOLIL's CSR projects are implemented across the following locations: Road to School and Road to Livelihood — Chennai and Silvassa (Dadra & Nagar Haveli), with Road to Livelihood spanning 37 schools across Tamil Nadu; Kushal — OEM centres in Chennai, Namakkal, Guwahati, Lucknow, Nagpur, Pune, Ahmedabad and Hosur; Mobile Medical Units — Silvassa; Suraksha Clinics — Kalamboli (Maharashtra) and Sankagiri (Tamil Nadu); Community RO Water ATMs — Namakkal and Ennore (Tamil Nadu); Rainwater Harvesting — Ramtekdi, Pune; Ariyalur Wetland — Ariyalur-Kosapur Industrial Estate, near Chennai.

3. a. **Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)**

   GOLIL does not currently maintain a standalone preferential-procurement policy for suppliers from marginalized or vulnerable groups. Inclusivity is embedded in the procurement framework: the Supplier Code of Conduct sets standards for ethical conduct, human rights, fair labor and environmental management, with sourcing prioritized from MSMEs and local suppliers — 8.50% by value from MSMEs/small producers and 19.97% from within the district and neighboring districts in FY 2025-26.

3. b. **From which marginalized /vulnerable groups do you procure?**

   Not Applicable

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

   Not Applicable

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

   Not Applicable

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.**

   Not Applicable

6. Details of beneficiaries of CSR Projects:

S.No	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Rainwater Harvesting and Tree Plantation, Pune The Company undertook a rainwater harvesting initiative at the SRPF-1 Ramtekdi facility in Pune to address water scarcity through comprehensive infrastructure, including stormwater drain puncturing, deep recharge pits, and water absorption trenches. The project also included the plantation and maintenance of 1,200 native saplings to support biodiversity, along with floating reed beds to enhance pond water quality and create biodiversity corridors. The outcomes of the project have been verified through Carbon Sequestration and Water Recharge Certificates. (SDG 6, SDG 13, SDG 15)	-	100%
2	Ariyalur Wetland Creation The Company undertook a multi-stakeholder water and biodiversity initiative at the Ariyalur-Kosapur Industrial Estate. The project involved the creation of a new wetland with a 17-acre water holding capacity within a 35-acre site through excavation and desilting, strengthening of embankments with percolation trenches, and strategic placement of recharge wells and nesting islands to enhance biodiversity. (SDG 6, SDG 11, SDG 13, SDG 15)	12500	100%
3	Road to School (RTS) Programme The Company continued with the Road to School (RTS) initiative implemented across 24 government schools in Chennai, directly benefiting students from Grades I to VIII. 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. (SDG 3, SDG 4, SDG 5, SDG 16)	2949	100%

S.No	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
4	Road to Livelihood (RTL) Programme The Road to Livelihood programme, which focuses on workforce readiness for government school students, was scaled up during the financial year 2025-26 to cover 37 schools in Tamil Nadu, and was extended for the first time to Silvassa. The programme addresses the education-to-employment gap through adolescent wellness sessions addressing the physical, mental and social health needs of teenage beneficiaries, spoken English communication skills training to improve employability and confidence, digital literacy and coding training to build future-ready technology competencies, and career counselling through psychometric assessments and personalised guidance. (SDG 3, SDG 4, SDG 8)	6552	100%
5	Suraksha Clinics — Health and Safety for the Transport Workforce The Company supported the Suraksha Clinics initiative during the financial year 2025-26 to strengthen healthcare access for the driver community in transport hubs, covering the ongoing location at Kalamboli, Maharashtra, and a new location at Sankagiri, Tamil Nadu. The initiative benefits truck drivers and near-by community annually through health check-ups setups with free medicines, structured road safety training interactive tools and financial literacy support connecting drivers with government welfare schemes. (SDG 3, SDG 8)	3000	100%
6	Kushal Mechanic Training Programme The Kushal Mechanic Training Programme continued its industry-leading upskilling initiative for roadside mechanics during the financial year 2025-26. Conducted at OEM training centres across South, East, North and West India, the programme trained and certified 420 mechanics across the truck, tractor and two-wheeler segments on BS6 systems and modern vehicle diagnostics, with participants provided free training along with travel, accommodation, food and ₹2 lakh insurance coverage. The programme received recognition and certification from MSDE, NSDC and the Ministry of Road Transport and Highways, and is aligned with the PM Atmanirbhar Bharat initiative and the Skill India Mission. (SDG 4, SDG 8, SDG 17)	420	100%

Business Responsibility & Sustainability Report (Contd.)

PRINCIPLE 09

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.**

GOLIL has established a structured and accessible mechanism to receive and respond to consumer complaints and feedback. The primary channel is the GULFCARE customer service portal, which provides customers a dedicated platform to raise product queries, claims, and service requests, with prompt resolution as a stated commitment. Customer and distributor complaints are systematically tracked and managed through this portal, ensuring transparency and accountability in the resolution process. In addition, the Company maintains regular engagement with customers and OEM partners through client meetings, periodic review sessions, distributor conferences, and customer meets, providing multiple touchpoints for feedback collection. Customers can provide feedback through the portal, or by contacting +91-22-6648-7777.

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.

During FY 2025-26, 296 customer complaints were filed, with 0 pending at year-end, reflecting a high resolution Zero data-privacy breaches and zero voluntary product recalls were recorded during the period.

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.

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

Particulars	FY 2025-26		Remarks	FY 2024-25		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0		0	0	
Advertising	0	0		0	0	
Cyber-security	0	0		0	0	
Delivery of essential services	0	0		0	0	
Restrictive Trade Practices	0	0		0	0	
Unfair Trade Practices	0	0		0	0	
Other*	296	0		221	8	

NOTE: * The 'Others' category reflects complaints received from customers and distributors via My Gulf Care. Effective systems and procedures are established to document and address customer grievances. GOLIL has introduced www.mygulfcare.com.

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

	Number	Reasons for Recall
Voluntary Recalls	0	NA
Forced Recalls	0	NA

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

Yes. We have an established framework addressing cybersecurity and data-privacy risk, governed within our Enterprise Risk Management structure and reviewed quarterly by our Board's Risk Management Committee, reflecting our commitment to safeguarding business information and technological infrastructure. Acknowledging the evolving nature of cyber threats, we continue to strengthen our information security posture through quarterly phishing simulations, along with regular Vulnerability Assessment and Penetration Testing (VAPT) across our IT ecosystem to proactively identify and address potential risks. We also maintain a Business Continuity Plan (BCP) to protect against disruption. In line with this ongoing commitment, we are aligning our compliance with the Digital Personal Data Protection Act (DPDPA), 2023, to further strengthen our personal-data safeguards. During FY 2025-26, we recorded zero cybersecurity incidents, zero customer data breaches, and zero customer-privacy complaints. Our information-security and privacy policies are available at https://india.gulfoilltd.com/investors/investor-information/policies.

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 cybersecurity incidents, customer data breaches, or customer-privacy complaints were reported during FY 2025-26. Hence, no corrective actions were required.

Acknowledging the evolving nature of cyber threats and growing compliance requirements, we continue to strengthen our information security framework through regular VAPT, phishing simulations, and ongoing alignment with the Digital Personal Data Protection Act (DPDPA), 2023.

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 makes information on its products and services accessible to customers, investors, and other stakeholders through multiple channels and platforms. The Company's primary digital touchpoint is its official website at https://india.gulfoilltd.com, which provides comprehensive information on its product portfolio spanning automotive lubricants, industrial lubricants, AdBlue®, marine lubricants, EV fluids, and e-mobility solutions The investor relations section on our website, provides access to annual reports, sustainability disclosures, financial results, and governance policies. The GULFCARE customer service portal serves as a dedicated channel for customer queries, claims, and service requests. The Company maintains a presence at distributor conferences, OEM co-development programmes, and customer meets, complemented by its India Bike Week partnership reaching motorcycling communities across the country.

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

GOLIL takes a proactive approach to informing and educating consumers about the safe and responsible usage of its products and services. All Gulf Oil products carry full, accurate, and compliant labelling as required by applicable laws and voluntary standards, including API, ACEA, and JASO specifications, giving consumers access to complete product information at the point of use. The Company's technical services team engages with OEM partners and B2B customers through regular and need-based trials, product development programmes, and technical advisory support, ensuring that products are used correctly and deliver their intended performance and safety benefits.

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

GOLIL informs customers of any risk of disruption or discontinuation of supply through relationship-based communication channels, supported by safeguards that make such disruption unlikely. Our pan-India network of retail touchpoints, bike and car service stops, and auto distributors, along with our distributed manufacturing footprint of plants at Silvassa, Chennai and AdBlue® satellite plants provides geographic redundancy and supply continuity. For OEM and B2B customers, Key Account Managers and periodic review sessions, provide dedicated channels through which any supply-related risk is communicated in advance, allowing customers to plan accordingly. 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.

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. We display product information over and above what is mandated under local laws. All Gulf Oil products carry compliant labeling meeting applicable legal requirements and voluntary standards, and our lubricants meet and exceed the performance requirements of API SP and JASO MA2, specifications used by OEMs to qualify lubricants for their engines. These credentials give consumers and technical users detailed performance information beyond what local regulations require, enabling informed purchase and usage decisions. Additionally, our ISO 14021 Type II Environmental Declaration certification for Post-Consumer Recycled (PCR) plastic packaging communicates the environmental attributes of our packaging, reflecting our commitment to transparent product communication beyond regulatory obligation.

While we have not yet conducted a formal consumer satisfaction survey, we have received positive customer testimonials in writing via signed letters on business letterheads and emails reflecting favorable feedback on our products.