



ऑयल इंडिया
OIL INDIA



Business Responsibility and Sustainability Report

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2024-25

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General Disclosures

DETAILS OF THE LISTED ENTITY

Sr. No.	Particulars	Details
1	Corporate Identity Number (CIN) of the Listed Entity	L11101AS1959GOI001148
2	Name of the Listed Entity	Oil India Limited
3	Year of incorporation	1959
4	Registered office address	Duliajan, Assam
5	Corporate address	Plot No. 19, Sector- 16A, Noida- 201301
6	E-mail	esg@oilindia.in
7	Telephone	+91-0374-2800427
8	Website	www.oil-india.com
9	Financial year for which reporting is being done	2024-25
10	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Ltd. and BSE Limited
11	Paid-up Capital	Rs. 1626.61 Crore
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Mr. Shiladitya Deb Designation: General Manager- ESG, FHQ, Duliajan Telephone No.: 0374-2807991 Email ID: shiladitya@oilindia.in
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone basis
14	Name of assurance provider	Bureau Veritas India Pvt Ltd
15	Type of assurance obtained	Reasonable assurance

PRODUCTS/SERVICES

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Exploration and Production	Exploration and Production of Crude oil and Natural gas	96.1%

17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover)

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Crude Oil	061	71.17%
2	Natural Gas	062	24.93%

OPERATIONS

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

Location	Number of plants	Number of offices	Total
National	154	14	168
International	0	1	1

19. Markets served by the entity:

S. No.	Particular	Number
a	National (No. of States)	9 States (Assam, Arunachal Pradesh, Rajasthan, Odisha, Andhra Pradesh, Kerala, Tripura, Mizoram, Nagaland) and 1 Union territory (Andaman and Nicobar)
	International (No. of Countries)	7 Countries (Venezuela, Libya, Russia, Nigeria, Gabon, Mozambique, Bangladesh)
		% Contribution
b	What is the contribution of exports as a percentage of the total turnover of the entity?	Nil
	Provide description below	-
c	A brief on types of customers	Majority of our customer-base consists of Central and State Public Sector Undertakings (PSUs) in Oil and Gas sector. Other customers include DISCOMs like Rajasthan-Jodhpur Vidyut Vitaran Nigam Limited, Gujarat- Gujarat Urja Vikas Nigam Limited & Madhya Pradesh Power Management Company Limited and private-sector entities operating in regions nearby our facilities (e.g. Tea producers)

EMPLOYEES

20. Details at the end of Financial Year (FY2024-25)

a. Employees (executives) and workers (non-executives) (including differently abled)

S.No.	Particulars	Total (A)	Male No. (B)	Percentage % (B / A)	Female No. (C)	Percentage% (C / A)
EMPLOYEES (executives)						
1	Permanent (D)	1854	1617	87.21%	237	12.78%
2	Other than Permanent (E)	84	73	86.90%	11	13.10%
3	Total employees (D + E)	1938	1690	87.20%	248	12.80%
WORKERS (non-executives)						
4	Permanent (F)	4558	4289	94.09%	269	5.90%
5	Other than Permanent (G)	216	190	87.96%	26	12.04%
6	Total workers (F + G)	4774	4479	93.82%	295	6.18%

b. Differently abled Employees (executives) and workers (non-executives)

S.No.	Particulars	Total (A)	Male No. (B)	Percentage % (B / A)	Female No. (C)	Percentage % (C / A)
DIFFERENTLY ABLED EMPLOYEES (executives)						
1	Permanent (D)	47	42	89.36%	5	10.64%
2	Other than Permanent Contractual / Third Party (E)	0	0	0%	0	0%
3	Total differently abled employees (D + E)	47	42	89.36%	5	10.64%
DIFFERENTLY ABLED WORKERS (non-executives)						
4	Permanent (F)	121	115	95.04%	6	4.96%
5	Other than Permanent Contractual / Third Party (E)	0	0	0%	0	0%
6	Total differently abled workers (F+G)	121	115	95.04%	6	4.96%

21. Participation/Inclusion/Representation of women

Representative Stakeholder	Total (A)	No. and percentage of Females (B)	
		No. (B)	% (B / A)
Board of Directors	8	1	12.50%
Key Management Personnel	2	0	0

22. Turnover rate for permanent employees (executives) and workers (non-executives)

	FY 2024-25 (Turnover rate in current FY)			FY 2023-24 (Turnover rate in previous FY)			FY 2022-23 (Turnover rate in previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees (Executives) (%)	3.86	3.03	3.75	4.45	2.72	4.23	3.94	4.32	3.99
Permanent Workers (Non-executives) (%)	5.95	4.07	5.84	6.24	2.94	6.06	7.56	2.91	7.32

HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT-VENTURES)

23. (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 ¹	% of shares held by listed entity ²	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Numaligarh Refinery Limited	Subsidiary	69.63%	No. The Company undertakes its own Business Responsibility (BR) initiative
2	Oil Green Energy Limited	Subsidiary	100%	No. The Company will undertake its own Business Responsibility (BR) initiative
3	Oil India International Pte. Ltd. (OI IPL)	Subsidiary	100%	No. The Overseas Subsidiaries are SPVs / Investment arms for acquisition of overseas E&P Assets only
4	Oil India International B.V (OI IBV)	Subsidiary	100%	
5	Oil India Sweden AB	Subsidiary	100%	
6	DNP Ltd.	Joint Venture	23%	No. The Company undertakes its own Business Responsibility (BR) initiative.
7	Assam Petro-Chemicals Limited (APL)	Joint Venture	48.80%	
8	Indradhanush Gas Grid Limited (IGGL)	Joint Venture	20%	

¹ JV AOGPL (incorporated on 21st Feb, 2025) has been excluded from the above list, since funding infusion didn't start till end of FY 2024-25.

² Only those Joint Venture entities where the Company holds direct investments and are covered under standalone financial statements have been considered (Step down subsidiaries have not been included)

9	HPOIL Gas Private Ltd. (HPOIL)	Joint Venture	50%	
10	Purba Bharati Gas Private Limited (PBGPL)	Joint Venture	26%	
11	North East Gas Distribution Company Limited	Joint Venture	49%	
12	Suntera Nigeria 205 Ltd.	Joint Venture	25%	No, Overseas JV Companies undertake BR initiatives as per the applicable laws of native country
13	Beas Rovuma Energy Mozambique Ltd. (BREML)	Joint Venture	40%	
14	Brahmaputra Cracker and Polymer Ltd (BCPL)	Associate	10%	No

CSR DETAILS

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

(ii) Turnover (in Rs.) - 22,117.22 Cr

(iii) Net worth (in Rs.) - 39,530.52 Cr

TRANSPARENCY AND DISCLOSURE COMPLIANCES

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

Stakeholder group from which complaint received	Grievance redressal mechanism in place	FY2024-25			FY2023-24		
		Number of complaints filed during the year	Number of complaints pending resolution at close of year	Remarks (e.g., categorization of grievances)	Number of complaints filed during the year	Number of complaints pending resolution at close of year	Remarks (e.g., categorization of grievances)
Communities	Yes, https://www.oil-india.com/complaint-handling-system Additionally, local community can file grievance physically as illustrated under Principle 5 Pt. 4.	140	4	-	129	6	-

Stakeholder group from which complaint received	Grievance redressal mechanism in place	FY2024-25			FY2023-24		
		Number of complaints filed during the year	Number of complaints pending resolution at close of year	Remarks (e.g., categorization of grievances)	Number of complaints filed during the year	Number of complaints pending resolution at close of year	Remarks (e.g., categorization of grievances)
Investor	Yes, https://www.oil-india.com/process-resolutions-investors-grievances	0	Nil	-	0	Nil	-
Shareholders	Yes, designated email: investors@oilindia.in	765	Nil	-	128	Nil	
Employees and workers	Yes https://oilweb.oilindia.in/GrievanceSystem	1	1	Service Matter	Nil	Nil	-
Customers	Yes https://www.oil-india.com/complaint-handling-system	Nil	Nil	-	Nil	Nil	-
Value Chain Partners (upstream & downstream)	Yes https://www.oil-india.com/complaint-handling-system	7	0	-	Nil	Nil	Nil
Public Grievances received through CPGRAMS Portal	Yes https://pgportal.gov.in/	47	5	-	29	Nil	Nil
Other (Public)	https://rtionline.gov.in/RTIMIS/login/	270	30	-	14	Nil	Nil

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

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

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 (positive or negative)
1	Response to climate change	Opportunity	OIL conducted a comprehensive stakeholder engagement and materiality assessment to identify key ESG issues. These findings are detailed in Appendix I.	<ol style="list-style-type: none"> 1. Oil India Limited (OIL) has articulated an ambitious vision to attain net-zero emissions by 2040, underscoring its commitment to environmental stewardship. 2. OIL is actively broadening its energy portfolio by investing in renewable energy sources. The successful commissioning of wind and solar power projects reflects its efforts to reduce dependency on traditional fossil fuels, while contributing to a more balanced and sustainable energy mix. 3. To bolster its renewable energy ambitions, OIL has initiated the incorporation of a wholly owned subsidiary dedicated to managing its Alternate Energy Business. 4. As part of its decarbonization roadmap, OIL aims to achieve zero flaring by 2025 through a combination of infrastructure upgrades, including the construction of new installations, enhancement of pipeline networks, and deployment of gas compression facilities to monetize gas fields. 5. In line with its net-zero pathway, OIL has already achieved a reduction in its combined scope 1 and scope 2 emissions from 1.45 million metric tonnes of CO₂ equivalent (MMTCo₂e) in FY 2023–24 to 1.268 MMTCo₂e in FY 2024–25 marking measurable progress towards climate goals. 	Positive
2	Talent Management	Opportunity	-do-	<ol style="list-style-type: none"> 1. Oil India Limited (OIL) is committed to continuous capacity building by facilitating the upskilling and knowledge enhancement of its workforce through regular, structured training programs. A comprehensive 	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 (positive or negative)
				<p>training calendar is maintained to ensure consistent learning and professional development.</p> <p>2. A dedicated Human Resource Learning Department is entrusted with overseeing the assessment of training needs, enabling the provision of targeted learning interventions to equip employees with future-ready skills.</p> <p>3. OIL has launched "Project OIL Swabalamban", a community-focused initiative aimed at providing vocational training and capacity-building opportunities for youth in Assam and Arunachal Pradesh, thereby supporting livelihood generation and regional development.</p> <p>4. In alignment with the objectives of the Ministry of Petroleum and Natural Gas, OIL has established a Skill Development Institute in Guwahati, which delivers placement-oriented training programs to economically underprivileged youth in the Northeastern region, enhancing their employability in diverse sectors</p>	
3	Indirect economic performance	Opportunity	-do-	<p>1. Oil India Limited (OIL) has adopted a comprehensive approach to foster local economic development by providing skill development and vocational training to local youth, subsequently creating employment opportunities within and beyond its operational areas.</p> <p>2. OIL's operations play a vital role in meeting India's energy requirements, contributing to reducing national dependency on energy imports, while simultaneously generating tangible socio-economic benefits for</p>	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 (positive or negative)
				<p>surrounding communities through area development initiatives.</p> <p>3. OIL's presence has a positive multiplier effect on local economies by promoting entrepreneurship, particularly in sectors such as civil construction and transportation, thereby enhancing business opportunities for community members and local enterprises.</p>	
4	Corporate Governance	Opportunity	do-	<p>1. Oil India Limited (OIL) adheres to robust corporate governance practices that are fully compliant with regulatory requirements, including those prescribed by the Government of India, the Ministry of Petroleum and Natural Gas, the Department of Public Enterprises, and the Securities and Exchange Board of India (SEBI).</p> <p>2. We are steadfast in our commitment to delivering inclusive and sustainable value, supported by active collaboration with our stakeholders, a key driver of both present performance and long-term success.</p> <p>3. In pursuit of greater resilience and national service, OIL is focused on diversifying beyond a single segment and aims to strengthen its presence across the entire oil and gas value chain, thereby enabling the delivery of integrated energy products and services to the country.</p> <p>4. OIL places strong emphasis on maintaining its social license to operate by engaging continuously and meaningfully with stakeholders. These interactions inform our strategic direction and ensure alignment with stakeholder expectations and community priorities.</p>	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 (positive or negative)
5	Emissions Management	Opportunity	do-	<ol style="list-style-type: none"> Oil India Limited (OIL) has conducted a comprehensive carbon inventory assessment, identifying key greenhouse gas emission hotspots across its operations. This has been instrumental in pinpointing reduction opportunities throughout the company's value chain. Our commitment to a low-carbon future is reflected in a range of initiatives, including the development of renewable energy projects, increased emphasis on natural gas, deployment of innovative solutions such as hydrogen fuel cell buses, and the implementation of pilot projects like the Carbon Capture, Utilization, and Storage (CCUS) initiative at the Naharkatiya Field in Assam. A feasibility study has been conducted to identify suitable geological reservoirs and aquifers within the Jaisalmer Basin, Rajasthan, including the evaluation of design considerations for CO₂ capture, transport, and long-term sequestration. Strategic infrastructure developments such as the construction of field pipelines and adoption of energy-efficient technologies have led to a reduction in flaring related emissions by ~59% between FY 2023-24 & FY 2024-25. OIL remains firmly on track to achieve its zero-flaring target by 2025 	Positive
6	Water and effluents management	Risk	do-	<ol style="list-style-type: none"> We implement comprehensive water conservation practices by utilizing recycled water, rainwater, and treated process effluents in our operations. Our central Effluent Treatment Plant (ETP) has a total treatment capacity 	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 (positive or negative)
				<p>comprising one unit of 7,200 KLPD, one unit of 5,000 KLPD, one unit of 1200 KLPD, one unit of 500 KLPD, two units of 300 KLPD each, and one unit of 250 KLPD. It is engineered to treat process effluents in accordance with regulatory standards.</p> <p>3. Rainwater is harvested and reused for equipment cleaning, and other non-potable applications, significantly reducing our reliance on freshwater sources</p> <p>4. A pilot initiative at the Madhuban ETP successfully demonstrated reduction in both wastewater generation and freshwater consumption by treating formation water from oil and gas operations through the central ETP and repurposing it for injection into well</p> <p>5. As part of its water management efforts, OIL is scaling up its initiative following a successful pilot and will soon commission a desalination plant to treat formation water. The objective is to reduce dependency on freshwater sources and enable the reuse of treated water for operational purposes</p>	
7	Closure and rehabilitation of Oil fields	Risk	do-	<p>1. OIL has instituted robust management systems, technical protocols, and operational checkpoints to ensure the safe and compliant closure of oil wells.</p> <p>2. Following well closure, we conduct regular pressure monitoring to uphold well integrity and prevent potential subsurface risks.</p> <p>3. Our well abandonment policy adheres to stringent standards, reinforcing safe, responsible, and environmentally sound decommissioning practices.</p> <p>4. Physical barricades are installed at well sites to prevent unauthorized</p>	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 (positive or negative)
				access, supported by security personnel who monitor and regulate entry, thereby safeguarding both the environment and operational integrity.	
8	Waste Management	Risk	do-	<ol style="list-style-type: none"> 1. OIL has adopted circular economy practices, including oily sludge recycling and bioremediation. A dedicated sludge treatment system extracts hydrocarbons, and the remaining waste is treated using proprietary bioremediation bacteria. 2. In the reporting year, 3,425.22 metric tons of oily sludge were processed for oil recovery and bioremediation, while 80.32 metric tons of spent oil were recycled / reused through authorized vendors. 3. Bio-medical waste is managed responsibly through disposal in a double-chamber incinerator, in strict compliance with State Pollution Control Board regulations. 4. Drill cuttings are cleaned and securely stored in HDPE-lined pits at the drill site, adhering to the Ministry of Environment, Forest and Climate Change (MoEFCC) guidelines. 5. Under Project Bhuvan Mitra, OIL has implemented a Drilling Cutting Treatment Unit to reduce waste and recover drilling fluid. The system uses a Vertical Cutting Dryer that applies centrifugal force to separate cuttings from the fluid. This advanced process eliminates the need for water in cleaning operations, thereby reducing both drilling waste and wastewater generation. 	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 (positive or negative)
9	Occupational health and safety	Risk	do-	<ol style="list-style-type: none"> 1. Integrated HSE framework that goes beyond compliance—built to meet the rigorous standards of ISO 14001 and ISO 45001 while aligning with all applicable legal requirements. 2. A firm commitment to zero harm, with a strict no-compromise stance on occupational injuries and health incidents. 3. Workforce preparedness is strengthened through structured training programs, including Mines Vocational Training (MVT), periodic refresher sessions, and practical firefighting drills. 4. Systematic approach to risk management, using advanced methodologies like Quantitative Risk Assessment (QRA) and Hazard and Operability (HAZOP) studies to evaluate operational hazards and ensure our installations are equipped to handle them safely and efficiently 	Negative
10	Asset integrity and critical incident management	Risk	do-	<ol style="list-style-type: none"> 1. OIL proactively identifies workplace hazards through structured risk assessment processes, including advanced studies like Hazard and Operability (HAZOP) and Quantitative Risk Assessment (QRA), ensuring that safety remains central to our operations. 2. Job-specific safety analyses are carried out for high-risk tasks, with preventive measures implemented to reduce exposure and ensure operational control. 3. Regular emergency mock drills are conducted for critical scenarios, equipping personnel with hands-on experience to respond swiftly and effectively during real-life incidents. 	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 (positive or negative)
				<p>4. We introduced 'KAVACH'—a safety transformation initiative designed to embed a culture of accountability and vigilance, reinforcing our broader commitment to Health, Safety, Environment, and ESG principles.</p> <p>5. OIL has developed Standard Operating Procedures (SOPs) and technical manuals that guide operational safety, risk mitigation, and maintenance protocols, thereby enhancing reliability and safe functioning of critical equipment</p>	

Management and Process Disclosures

Description		This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.								
S No.	Disclosure Question	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
1	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	N ³	Y	Y
	c. Web Link of the Policies, if available	https://www.oil-india.com/sustainability-esg-policies								
2	Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4	Name of the national and international codes/ certifications/ labels / standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	<p>OIL has policies that follow all relevant rules and guidelines from Government of India and include learnings from national and international standards. This reflects our commitment to regulatory compliance and excellence. A few standards adopted by OIL include:</p> <ul style="list-style-type: none"> • ISO 9001:2015 Quality Management System • ISO 45001:2018 Occupational Health & Safety Management System • ISO 14001:2015 Environment Management System • ISO 17025:2017 Competence of testing and calibration laboratories • ISO 27001:2013 Information Security Management System • ISO 50001:2018 Energy Management 								
5	Specific commitments, goals and targets set by the entity with defined timelines, if any	<ul style="list-style-type: none"> • Become net-zero by 2040: <1% routine flaring by 2025, zero net deforestation by 2027, freshwater positive by 2030, zero methane emissions by 2030 • Invest in low-carbon business and solutions (e.g., renewable energy, CCUS, etc.) • Achieve zero-incidents • Adhere to highest standards of corporate governance, as outlined in Companies Act, 2013, and SEBI regulations • Conduct transparent business operations with responsible 								

³ Policy approved by EC comprising of functional directors and CMD

		<p>practices</p> <ul style="list-style-type: none"> • Support MSMEs and vulnerable communities • Safeguard data through robust cybersecurity measures
6	<p>Performance of the entity against specific commitments, goals and targets along-with reasons in case the same are not met.</p>	<p>OIL is committed and on track to achieve each of the above commitments. For specific details, this BRSR may be read in conjunction with the company's sustainability report which is available on company's sustainability webpage: https://www.oil-india.com/business-responsibility-sustainability-report</p>

S.No. Governance, leadership, and oversight		
7	<p>Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements</p>	<p>I am pleased to present the latest edition of OIL's Business Responsibility and Sustainability Report (BRSR), developed in alignment with SEBI's disclosure framework. This report reflects not only our ongoing progress in embedding ESG principles across our operations but also reaffirms our commitment to national energy priorities and sustainable value creation.</p> <p>OIL is committed to becoming a net-zero company by 2040, aligning with India's climate goals and the global shift toward sustainable energy. This goal is central to our strategy and reflects our deep commitment to responsible energy leadership.</p> <p>We have already made significant strides in reducing our carbon footprint. In FY 2024–25, OIL lowered its Scope 1 and Scope 2 emissions by 12.55%, with the emissions reducing to 1.268 million metric tonnes of CO₂ equivalent (MMTCO₂e), down from 1.45 MMTCO₂e in FY 2023–24. This has resulted in a reduction in emission intensity per unit of production, with our emission intensity reducing from 0.222 (MMTCO₂e/MMToE) in FY 2023–24 to 0.189 (MMTCO₂e/MMToE). This reduction underscores our determination to drive tangible change and lead in decarbonization.</p> <p>Our enhanced sustainability performance was also reflected in our external ratings. In 2024–25, OIL recorded a significant improvement in its CDP Climate Rating, as well as an upward revision in its S&P Global ESG rating, reaffirming investor and stakeholder confidence in our climate strategy, transparency, and ESG practices.</p> <p>To further accelerate our transition, OIL has initiated the incorporation of a wholly owned subsidiary focused on alternate and clean energy. This entity will anchor our investments—targeting ₹20,000 crore by 2040—across key low-carbon areas, including:</p> <ul style="list-style-type: none"> • Renewable energy • Green hydrogen • Biofuels such as bioethanol and compressed biogas (CBG) • Carbon capture, utilization, and storage (CCS/CCUS) • Geothermal energy <p>As part of our broader environmental commitment, OIL has also entered into</p>

		<p>strategic partnerships with OGDC (Oil & Gas Decarbonization Charter) and IBBI (India Business & Biodiversity Initiative). These collaborations aim to accelerate the development and adoption of sustainable technologies, promote cross-border knowledge exchange, and scale impactful environmental solutions across our operations.</p> <p>These initiatives are guided by our Vision & Strategy 2040, developed in consultation with global experts. This roadmap outlines OIL's transformation into an Integrated Energy Company capable of thriving in a diversified, low-carbon energy future.</p> <p>At the core of this transformation is a belief that sustainable growth must be inclusive, innovation-led, and focused on long-term value creation. OIL will continue investing in clean technologies, partnerships, and operational excellence to serve India's evolving energy needs while staying true to our values of governance, ethics, and national responsibility.</p>
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy / (ies).	<p>Dr. Ranjit Rath</p> <p>Chairman & Managing Director</p>
9	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	<p>The Company has a Board Committee on Corporate Social Responsibility & Sustainable Development (CSR & SD). Additionally, monthly ESG review meetings are undertaken by top management</p>

Details of Review of NGRBCs by the Company:

10	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)
		P1 P2 P3 P4 P5 P6 P7 P8 P9	P1 P2 P3 P4 P5 P6 P7 P8 P9
	Performance against above policies and follow up action	Committee of the Board	Periodically
	Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Committee of the Board	Periodically

11	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No) If yes, provide the name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
		Yes, M/s National Productivity Council								

If answer to question (1) under Policy and Management Processes is “No” i.e., not all Principles are covered by a policy, reasons to be stated:

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

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

ESSENTIAL INDICATORS

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

Segment	Number of training and awareness programs held	Topics / principles covered under the training and its impact									Total persons	People attended	%age of persons in respective category covered by awareness programs
		P1	P2	P3	P4	P5	P6	P7	P8	P9			
Board of Directors	6	√	√	√	√		√		√		5 ⁴	5	100%
Key Managerial Personnel	2		√	√	√		√		√		2	2	100%
Employees other than BoD and KMPs	333	√	√	√	√	√	√	√	√	√	1852	1553	83.86%
Workers	129	√	√	√	√	√	√		√	√	4558	2910	63.84%

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):

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

⁴ Only functional directors have been considered

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

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

Case details	Name of the regulatory / enforcement agencies / judicial institutions
Not Applicable	

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

No. While OIL does not have a standalone policy titled “Anti-Corruption” or “Anti-Bribery Policy”, the organization has devised few policies that effectively addresses the aspects of anti-corruption or anti-bribery policy.

- The Company has a Code of Conduct for Board Members and Senior Management and Conduct, Discipline & Appeal Rules / Standing Orders applicable to all employees. These collectively prohibit corrupt or unethical practices.
- The Whistle-blower Policy provides protection to employees who report corruption, bribery, or misconduct. Web-link: https://www.oil-india.com/files/2024-11/whistle_blower_policy_oil.pdf
- A dedicated Vigilance Department, headed by the Chief Vigilance Officer and reporting to the Chairman and the Central Vigilance Commission (CVC), investigates and addresses complaints relating to bribery and corruption.

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

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Directors	0	0
KMPs		
Employees (executives)		
Workers (non-executives)		

6. Details of complaints regarding conflict of interest:

	FY 2024-25 (Current Financial Year)		FY 2023-24 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the directors	0	NA	0	NA
Number of complaints received in relation to issues of conflict of interest of the KMPs	0	NA	0	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.

Regulatory Action	FY 2024-25 (Current Financial Year)				
	Incident description	Number	Incident type	Corrective action	Attachment of MOM
Nil	NA				
Regulatory Action	FY 2023-24 (Previous Financial Year)				
	Incident description	Number	Incident type	Corrective action	Attachment of MOM
Nil	NA				

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

(BRSR Core Attribute 8: Fairness in Engaging with Customers and Suppliers) –

	FY 2024-25 ⁵ (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Number of days of accounts payables	27.76	23.67

9. Openness of business

(BRSR Core Attribute 9: Open-ness of business)

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

⁵ Independent assessment/ evaluation/assurance on the above figures has been carried out by Bureau Veritas (India) Private Limited

Parameter	Metrics	FY 2024-25 ⁶ (Current financial Year)	FY 2023-24 (Previous financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	Not Applicable ⁷	
	b. Number of trading houses where purchase is made from		
	c. Purchase from top 10 trading houses as % of total purchase from trading houses		
Concentration of Sales	a. Sales to dealers / distribution as % of total sales	Not Applicable ⁸	
	b. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors		
Share of RPTs in	a. Purchases (Purchases with related parties / total purchases)	0.08%	0.48%
	b. Sales (Sales to related parties / total sales)	57.68%	49.76%
	c. Loans & Advances (Loans & Advances given to related parties / total loans & advances)	0.60%	0.00% ⁹
	d. Investments in related parties / total investments made	68.65%	61.60% ¹⁰

LEADERSHIP INDICATORS

1. Awareness programmes conducted for value chain partners (VCP) on any of the principles during the financial year:

Total number of awareness programmes held for VCP	Topics / principles covered under the training	Attendance of VCP	Total VCPs	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes ¹¹
05	1. Special Vendor Development Program for SC/ST/Women MSEs Focused vendor development program to enhance participation of SC/ST/Women-led MSEs in procurement. The program aimed to build awareness, improve vendor readiness, and promote inclusivity within OIL's supply	25	2497 ¹²	6.41%

⁶ Independent assessment/ evaluation/assurance on the above figures has been carried out by Bureau Veritas (India) Private Limited

⁷ OIL did not place any Purchase Order on any Trading House in FY2023-24 and 2024-25.

⁸ OIL is not involved in business transactions of sales with trading houses, dealers, and related parties

⁹ Based on cumulative figures

¹⁰ Based on cumulative figures

¹¹ % of VCP covered is the total VCP's attending the sessions (05 Nos.) out of total VCP's of OIL

¹² Unique vendors to whom order / Contract was placed in FY 24-25

Total number of awareness programmes held for VCP	Topics / principles covered under the training	Attendance of VCP	Total VCPs	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes ¹¹
	<p>chain.</p> <p>Key topics included:</p> <ul style="list-style-type: none"> • OIL's procurement policies and procedures • Common reasons for bid rejections and corrective actions • Registration process, benefits, and exemptions available to MSE vendors 			
	<p>2. Interactive Session with Supply Partners – Oilfield Production Chemicals</p> <p>This session engaged suppliers of crude oil-specific production chemicals to enhance alignment with OIL's contracting and procurement processes. The session aimed to streamline vendor engagement, promote innovation, and ensure quality compliance in the sourcing of critical oilfield chemicals.</p> <p>Key topics included:</p> <ul style="list-style-type: none"> • OIL's Development Order Policy and C&P procedures • Product development flowchart in R&D, feedback mechanisms, and critical chemical parameters • Technical insights on key oilfield chemicals such as XC Polymer (Premium), High Temp and Low/Moderate Temp Cement Retarders 	15		
	<p>3. Multi-Departmental Awareness Session – Rajasthan Field</p> <p>A comprehensive awareness program for supply chain partners, featuring sessions led by multiple departments to enhance vendor understanding of key policies and practices. The session aimed to foster transparency, local sourcing, and alignment with ESG and governance standards</p>	56		

Total number of awareness programmes held for VCP	Topics / principles covered under the training	Attendance of VCP	Total VCPs	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes ¹¹
	<p>Key topics included:</p> <ul style="list-style-type: none"> • Overview of OIL's procurement policy by the C&P Department • Invoice-to-Pay process, TReDS, and updates in e-tendering by the ERP Team • Indigenization initiatives under <i>Atmanirbhar Bharat</i> by INDEG • ESG practices and compliance expectations by the HSE Department • Vigilance awareness and ethical procurement protocols by the Vigilance Department 			
	<p>4. Presentations on C&P activities of OIL</p> <p>Focused on enhancing supplier awareness of OIL's procurement systems and national platforms. The session aimed to promote digital adoption, local vendor participation, and ease of doing business within OIL's procurement ecosystem.</p> <p>Key topics included:</p> <ul style="list-style-type: none"> • C&P activities and process updates, including TReDS, Invoice-to-Pay Automation, and e-tendering enhancements by the ERP Team • Indigenization efforts under <i>Aatmanirbhar Bharat Abhiyaan</i> by the INDEG Department • Demonstration of the Government e-Marketplace (GeM) by the Regional GeM Facilitator 	27		
	<p>5. Comprehensive supplier awareness session</p> <p>Holistic awareness session to strengthen supplier engagement across procurement, digital platforms, and ESG domains. The initiative aimed to build supplier capability, foster transparency, and align vendor practices with OIL's sustainability and indigenization goals.</p> <p>Key topics included:</p> <ul style="list-style-type: none"> • Procurement policies and C&P activities • Invoice-to-Pay system, TReDS, and e-tendering updates 	37		

Total number of awareness programmes held for VCP	Topics / principles covered under the training	Attendance of VCP	Total VCPs	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes ¹¹
	<ul style="list-style-type: none"> Government e-Marketplace (GeM); features and latest developments Indigenization and Development Order policy under <i>Atmanirbhar Bharat</i> ESG disclosure practices and sustainability expectations 			

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

Yes, the Company has framed a Code of Conduct for Board Members and Senior Management Personnel, outlining ethical standards and responsibilities. Under this Code, all Directors and Senior Management Personnel are required to use their prudent judgment to avoid all situations, decisions or relationships which could give rise to conflict of interest or appear to conflict with their responsibilities within the Company

Board members, on an annual basis, inform the Board of any existing or potential conflict of interest situation. The Code of Conduct can be accessed at https://www.oil-india.com/files/2025-05/Code_of_Conduct.pdf

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

ESSENTIAL INDICATORS

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

	FY 2024-25	FY 2023-24	Details of improvements in environmental and social impacts
R&D	100%	100%	All our R&D efforts are aligned towards increasing Crude & Natural gas production which will add to the energy security of the country, improving product efficiency, energy efficiency & lowering emissions, improving processes, green & new energy etc.
Capex	34.29%	31.38%	OIL's capital equipment CAPEX and associated project expenditure are strategically focused on technological upgradation, energy efficiency, facility augmentation, and the integration of advanced safety and environmental features. These investments drive operational excellence while also enhancing social impact through improved workplace safety, reduced environmental footprint, and strengthened community engagement. They contribute meaningfully to socio-economic development by supporting local livelihoods, fostering entrepreneurship, and reinforcing India's energy security.

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

Yes, The Company has a well-established vendor selection process that addresses social, ethical, and environmental considerations as mandated by law. OIL employs a **transparent tendering process** for vendor selection. A few key aspects of this are detailed below:

- All tender invitations include General Conditions of Contract covering aspects regarding prohibition of child labor and welfare of contractual labor.
- Environmental screening parameters such as adherence to IS/BIS/OSHAS standards or performance criteria, are specified on tender-to-tender basis.
- OIL has implemented purchase preference conditions to engage vendors from categories such as local suppliers, MSE vendors, startups, and women entrepreneurs.

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

57.49% (Ex. High Value items) of the total procurement of the company's inputs were sourced from MSE vendors

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 safely reclaim the product
a. Plastics (including packaging)	Sold through authorized platform
b. E-Waste	Disposed via registered recyclers
c. Hazardous Waste	Oily sludge is processed in-house to recover usable crude oil, while the remaining sludge is treated through bioremediation to ensure environmentally safe disposal. Spent oil is collected and sold to authorized recyclers or re-processors for further treatment and reuse.
d. Other Waste	Metal Scrap is sold through authorized platform and Battery Waste is sold to authorized recyclers

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

Yes, EPR obligation in our case is applicable on the imported plastic packing which is wrapped/used for packing of product/Machinery/chemicals. We are currently not registered with the EPR portal of PCB. However, we ensure that proper collection and disposal of plastic waste is done by recycling through registered vendors.

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?

No, LCA study has not been conducted for any product or service.

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.

Life Cycle Assessment to identify list of environmental & social concerns / risks is yet to be carried out.

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).

The product portfolio consists majorly of crude oil and natural gas which can't be recycled.

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:

The product portfolio consists majorly of crude oil and natural gas which is supplied via pipeline. Hence reclamation of product and packaging is not applicable.

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

Not Applicable

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

ESSENTIAL INDICATORS

1. a. Details of measures for the well-being of Executives (Executives):

Category	% of Executives covered by										
	Total (A)	Health insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day facilities ¹³ Care	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees ¹⁴											
Male	1,617	1,617	100%	1,617	100%	NA	NA	1,617	100%	0	0%
Female	237	237	100%	237	100%	237	100%	NA	NA	209	88.18%
Total	1,854	1,854	100%	1,854	100%	237	12.78%	1,617	87.21%	209	11.27%
Other than Permanent Employees ¹⁵											
Male	73	73	100%	73	100%	NA	NA	0	0%	0	0%
Female	11	11	100%	11	100%	11	100%	NA	NA	0	0%
Total	84	84	100%	84	100%	11	13.09%	0	0%	0	0%

b. Details of measures for the well-being of workers (Non-executives) :

Category	% of Non-Executives covered by										
	Total (A)	Health insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day facilities ¹⁶ Care	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Non-Executives ¹⁷											
Male	4,289	4,289	100%	4,289	100%	NA	NA	4,289	100%	0	0%
Female	269	269	100%	269	100%	269	100%	NA	NA	245	91.07%
Total	4,558	4,558	100%	4,558	100%	269	5.90%	4,289	94.09%	245	5.38%

¹³ Day care facility is provided to the Permanent Women Executives in the FHQ and Corporate office only

¹⁴ Permanent Employees of the Company are covered under the OIL Employees' Medical Attendance Rules-2018 (Amended).

¹⁵ Other than Permanent Employees are covered under Employees' Compensation Act, 1923. The benefits under this Policy are governed by limits mentioned in the act.

¹⁶ Day care facility is provided to the Permanent Women Non-Executives in the FHQ and Corporate office only.

¹⁷ Permanent Non-Executives of the Company are covered under the OIL Employees' Medical Attendance Rules- 2018 (Amended).

Other than Permanent workers (non-executives) ¹⁸											
Male	190	190	100%	190	100%	NA	NA	0	0%	0	0%
Female	26	26	100%	26	100%	26	100%	NA	NA	0	0%
Total	216	216	100%	216	100%	26	12.04%	0	0%	0	0%

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

	FY 2024-25 ¹⁹ Current Financial Year	FY 2023-24 Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the company ²⁰	0.62%	0.57%

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

	FY2024-25 ²¹			FY2023-24		
Benefits	No. of employees covered as % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	NA	NA	NA	NA	NA	NA
Others please specify	-	-	-	-	-	-

¹⁸ Other than Permanent Non-Executives are covered under Employees' Compensation Act, 1923. The benefits under this Policy are governed by limits mentioned in the act.

¹⁹ Independent assessment/ evaluation/assurance on the above figures has been carried out by Bureau Veritas (India) Private Limited

²⁰ Data pertaining to permanent employees are considered

²¹ Data pertaining to permanent employees are considered

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.

No, not all of the office premises are currently as per the requirements of the Rights of Persons with Disabilities Act, 2016. However, OIL is committed to providing inclusive and accessible workplaces in line with the Rights of Persons with Disabilities Act, 2016. A number of our existing offices are already compliant with the accessibility norms under the Act. All newly established offices are being designed and constructed in full compliance with the Act ensuring accessibility for differently abled employees. For older offices, necessary modifications are being undertaken in a phased manner to bring them into compliance.

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, in alignment with the Rights of Persons with Disabilities Act, 2016, the company has instituted a comprehensive Equal Opportunity Policy. The policy is publicly available through the following link:

https://www.oilindia.nic.in/files/2024-11/Equal_Opportunity_Policy_of_OIL_2023.pdf

5. Return to work and Retention rates of permanent employees (executives) and workers (non- executive) that took parental leave.

	Permanent Employees (executives)		Permanent Workers (non-executives)	
Gender	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	100%	100%
Female	100%	100%	100%	100%
Total	100%	100%	100%	100%

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

	Yes/No (If Yes, then give details of mechanism in brief)	Details of mechanism
Permanent Employees (executives) and Permanent Workers (non-executives)	Yes	<p>Yes. OIL has a grievance redressal mechanism to ensure a clear and confidential avenue for raising concerns or suggestions.</p> <p>For permanent executives and non-executives, OIL operates an Online Grievance Redressal Portal, which functions in accordance with the organization's established policies and procedures. This platform ensures timely and transparent resolution of employee grievances, promoting fairness and accountability within the workplace.</p>
Other than Permanent Employees (executives) and Other than Permanent Workers (non-executives)	Yes	<p>An online complaints handling system is available on Oil India Limited's website, allowing any individual to file complaints.</p> <p>https://oileservice.oilindia.in/ComplaintHandlingSystem/</p>

7. Membership of employees (executives) and worker (non-executives) in association(s) or Unions recognized by the listed entity:

Category	FY2024-25			FY2023-24		
	Total employees / workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees (executives)	1854	1660	89.54%	1771	1440	81.31%
Male	1617	1444	89.30%	1546	1233	79.75%
Female	237	216	91.14%	225	207	92%

Total Permanent Workers (non-executives)	4558	2334 ²²	51.21%	4721	3217	68.14%
Male	4289	2190	51.06%	4450	3077	69.15%
Female	269	144	53.53%	271	140	51.66%

8. Details of training given to employees (executives) and workers (non-executives)

Category ²³	FY 2024-25					FY 2023-24				
	Total (A)	On Health and Safety Measures		On Skills upgradation		Total (D)	On Health and Safety Measures		On Skills upgradation	
		No. (B)	% (B/A)	No (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees (executives)										
Male	1617	220	13.61%	1133	70.07%	1546	457	29.56%	1154	76.64%
Female	237	13	5.49%	181	76.37%	225	65 ²⁴	28.89%	159	70.67%
Total	1854	233	12.57%	1314	70.87%	1771	522 ²⁵	29.47%	1313	74.14%
Workers (non-executives)										
Male	4289	2088	48.68%	636	14.83%	4450	1880	42.25%	1132	25.44%
Female	269	92	34.20%	90	33.46%	271	122	45.02%	106	39.11%
Total	4558	2180	47.83%	726	15.93%	4721	2002	42.41%	1238	26.22%

9. Details of performance and career development reviews of employees (executives) and workers (non-executives)

	FY2024-25 ²⁶			FY2023-24		
	Total (A)	No. (B)	% (B/A)	Total (A)	No. (B)	% (B/A)
Employees (executives)						
Male	1617	1617	100.00%	1546	1546	100.00%
Female	237	237	100.00%	225	225	100.00%
Total	1854	1854	100.00%	1771	1771	100.00%
Workers (non-executives)						
Male	4289	4289	100.00%	4450	4450	100.00%

²² The Employee Association numbers are as per Calendar year 2024

²³ Data pertaining to permanent employees are considered

²⁴ No. of participants attended multiple training programs. One person has been counted only once even if he/she has attended multiple sessions

²⁵ No. of participants attended multiple training programs. One person has been counted only once even if he/she has attended multiple sessions

²⁶ Data pertaining to permanent employees are considered

Female	269	269	100.00%	271	271	100.00%
Total	4558	4558	100.00%	4721	4721	100.00%

10. Health and safety management system:

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

Yes, Oil India Limited has implemented a robust and comprehensive Health, Safety, and Environment (HSE) Management System that covers 100% of its employees and operational facilities. This system reflects the organization's strong commitment to ensuring a safe, healthy, and environmentally responsible workplace.

The HSE Management System encompasses:

- HSE awareness programs across all levels of the organization
- Regular inspections, audits, and enforcement of Standard Operating Procedures (SOPs)
- Mandatory use of Personal Protective Equipment (PPE) and adherence to a permit-to-work system
- Emergency preparedness drills and accident reporting protocols for continual risk mitigation
- Comprehensive HSE training for employees to build awareness and operational competence
- Routine HSE meetings to promote communication and continuous improvement

Additionally, Oil India Limited emphasizes employee health and well-being through annual health check-ups and access to 24/7 medical facilities. The organization also leverages technological tools for hazard identification and risk management, further strengthening safety outcomes.

OIL's dedicated HSE policy is built on the principle of continual improvement, aligning with best practices in occupational health, safety, and environmental stewardship

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

Oil India Limited has instituted a robust and multi-layered framework for the routine and non-routine identification of work-related hazards and risk assessment, as an integral part of its Health, Safety, and Environment (HSE) Management System. These processes are designed to uphold a safe and healthy workplace, ensuring risks are minimized. The processes that are set in place are as follows:

Hazard Identification & Risk assessment: Comprehensive methodologies such as HAZOP (Hazard and Operability Studies) and Quantitative Risk Assessments (QRA) are periodically conducted at operational installations. Appropriate hazard/risk control measures are put in place for bring the risk to a ALARP (As Low As Reasonably Practicable) level. Findings from these studies guide the implementation of control measures to address identified risks effectively.

- Job Safety Analysis (JSA):** JSAs are routinely performed to evaluate task-specific risks and establish control protocols prior to job execution.
- Incident Reporting and Investigation:** A structured system is in place for documenting and investigating incidents, near misses, and accidents. These investigations aim to uncover root causes and inform preventive strategies.

- c) **Health and Safety Committees:** Regularly convened HSE committee meetings chaired at the apex level by the Chairman and Managing Director facilitate cross-level collaboration in identifying hazards, assessing risks and proposing mitigation strategies.
- d) **Work Permits:** For non-routine or high-risk operations, a formal work permit system is enforced, including mandatory pre-task risk assessments and safety protocols. These permits ensure that appropriate safety procedures are followed before and during the task.
- e) **Training and Awareness:** Continuous training and awareness initiatives are delivered to empower employees to recognize, assess, and report workplace hazards. This helps to foster a proactive safety culture within the organization.
- f) **Review of HSE Data:** Incident records, trend reports, and other safety metrics are routinely analyzed to identify recurring risks and emerging hazards.
- g) **Regulatory Compliance:** OIL ensures adherence to relevant health and safety regulations and guidelines issued by statutory bodies including Oil Industry Safety Directorate (OISD), Directorate General of Mines Safety (DGMS), State Factory Inspectorates, Petroleum and Natural Gas Regulatory Board (PNGRB), and Petroleum and Explosives Safety Organization (PESO), contributing to enhanced process safety and compliance integrity.
- h) **Safe Operating Procedures (SOPs):** OIL has developed Standard Operating Procedures (SOPs) for critical operations, safety practices, emergency response, and asset integrity management. These SOPs serve as structured guidelines to ensure consistent, safe, and efficient execution of operational activities across all locations.
- i) **Policy:** In the spirit of upholding strict standards and not tolerating any violations related to operational integrity and HSE practices, OIL has published a Zero Tolerance Policy for its employees. This policy clearly defines unacceptable behaviors and empowers the organization to take prompt and decisive action in the event of any lapses, thereby reinforcing a culture of safety, accountability, and operational discipline.
- j) **Loss Control Tours:** Loss Control Tours have been initiated and integrated into a digital application to enable prompt reporting, tracking, and resolution of safety observations.

Additionally, the company conducts mock drills (Level I, II, and III) at regular intervals to test emergency response readiness. Disaster and emergency response plans such as DMP, ERDMP, and CDMP are in place.

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

Yes, Oil India Limited has established a structured mechanism that enables employees to report work-related hazards promptly and without fear of reprisal. All reported incidents are assessed based on their severity, and appropriate enquiries or investigations are conducted to identify root causes and implement corrective and preventive measures.

In addition, the organization has instituted a Stop Work Policy, which empowers employees at all levels to immediately halt operations if they encounter imminent hazards or unsafe working conditions.

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

Yes



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

(BRSR Core Attribute 5 : Enhancing Employee Wellbeing and Safety)

Safety incident/ numbers	Categories	FY2024-25 ²⁷	FY2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees (executives)	0	0
	Workers (non-executives) ²⁸	0.071	0.158
Total recordable work-related injuries	Employees (executives)	0	0
	Workers (non-executives)	2	4
No. of fatalities	Employees (executives)	0	0
	Workers (non-executives)	0	1
High consequence work-related injury or ill-health (excluding fatalities)	Employees (executives)	0	0
	Workers (non-executives)	2	3

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

At Oil India Limited (OIL), ensuring a safe and healthy workplace remains a core priority. Guided by our vision of achieving “Zero Accident and No Harm to Man, Machine, and Material,” we have implemented a robust HSE Management System that aligns with regulatory mandates and global best practices. This system is driven by leadership commitment, regular monitoring, and a continuous improvement approach.

Safety Performance Highlights (FY 2024–25):

- Achieved the best-ever Lost Time Injury Frequency (LTIF).
- Reported highest number of near-miss incidents, the highest to date, reflecting growing safety awareness and proactive hazard reporting.
- Conducted surprise inspections and structured safety audits, reinforcing compliance and risk control across operations.

Highlights of Key HSE Initiatives in 2024–25:

- IMS Certification: OIL achieved Integrated Management System (IMS) certification covering ISO 9001:2015 (Quality), ISO 14001:2015 (Environment), and ISO 45001:2018 (Occupational Health & Safety) for Field Headquarters and Rajasthan Field, demonstrating our commitment to international standards and continual improvement.
- A comprehensive HSE perception survey was conducted among its executives, employees, and contractual workers to quantitatively assess their views on HSE practices and culture. The survey, covering over 2,900 participants, evaluated six core modules: leadership, empowerment, participation, communication, priority, and compliance. Results revealed strengths in participation and communication but highlighted areas for improvement, particularly in prioritizing safety during production. Benchmarking against the oil and gas

²⁷ Independent assessment/ evaluation/assurance on the above figures has been carried out by Bureau Veritas (India) Private Limited

²⁸ Includes non-executives(employees) and contractual workers only.

industry indicated OIL performs below the industry average. The findings offer actionable insights for strengthening HSE awareness, training, and management systems within the company

- Digital Transformation: OIL has introduced NETZERO EHS app (both for mobile and desktop application) as per best industry practice to record the HSE observations by senior officials for prompt transfer of information to concerned officials
- Training & Capacity Building:
 - a) Enhanced Mine Vocational Training (MVT) and refresher programs.
 - b) Specialized sessions on HIRA, HAZOP, QRA, Mines Act, Gas Testing, and Work Permit systems.
 - c) Sensitization on Zero Tolerance Policy and Stop Work Authority.
 - d) HSE orientation for new executives and custom training for DGMS officials.
 - e) Internal Auditor training in collaboration with OISD.
 - f) Safety programs for employees' families, promoting safety culture at home.
- Safety Infrastructure & Visual Aids:
 - a) Inauguration of the HSE Galleria at Central Fire Station, Duliajan.
 - b) Installation of Safety KIOSKs and visual SOPs at key locations.
 - c) Comprehensive housekeeping and signage audits with top management oversight.
 - d) CCTV surveillance extended to major operational sites for enhanced monitoring.

Strengthening the HSE Framework:

- Structured Procedures & Audits: Our comprehensive HSE protocols are regularly reviewed and updated through internal and external audits to maintain best industry practice.
- Culture of Improvement: We actively address safety gaps via training, digital tools, stakeholder engagement, and collaboration with regulatory bodies.
- Infrastructure Integrity: Significant investments are made in infrastructure upgradation and refurbishment to ensure a safe and efficient operating environment.

OIL remains steadfast in its commitment to providing a safe, healthy, and environmentally responsible workplace. With every step forward, we strive to protect our people, assets, environment and the communities we serve.

13. Number of Complaints on the following made by employees (executives) and workers (non- executives)

	FY2024-25			FY2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	-	0	0	-
Health & Safety	0	0	-	0	0	-

14. Assessments for the year

	FY2024-25	
	No. of plants and office assesses (by entity or statutory authorities or third parties)	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	154 ²⁹	100%
Working Conditions		

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.

Oil India Limited has implemented structured systems for timely redressal of safety-related risks and incidents. All safety incidents are investigated in line with the Oil Mines Regulations, PNGRB's ERDMP Regulations, OISD guidelines, and internal protocols. These investigations aim to identify systemic gaps and recommend corrective and preventive measures. Corrective actions are implemented by designated teams, and key findings are shared across relevant forums to enhance safety awareness. Regular audits by statutory bodies such as DGMS, PESO, CEA, Factory Inspectorate, PNGRB, and OISD further support continuous improvement and ensure compliance with safety standards

LEADERSHIP INDICATORS

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

Employees – Yes

Workers - Yes.

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

As a part of the contract, it is mandatory to ensure that the statutory dues have been deducted and deposited by the value chain partners.

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

	FY2024-25 ³⁰	FY2023-24
Employees (executives)	0	0
Workers (non-executives)	0	0 ³¹

²⁹ Only plants/installations have been considered

³⁰ Includes non-executives(employees) and contractual workers only.

³¹ This is a restatement from last year

No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment		
	FY2024-25	FY2023-24
Employees (executives)	Nil	Nil
Workers (non-executives)		

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

Yes

5. Details on assessment of value chain partners:

	Total No. of value chain partners	No. of value chain partners that were assessed	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	Nil		
Working Conditions			

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

Not Applicable

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

ESSENTIAL INDICATORS

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

OIL identifies its key stakeholders through peer benchmarking, internal sources, and analysis of recurring stakeholder references in communication materials. Stakeholders are prioritized based on their relevance to operations, the impact OIL has on them, their influence, and level of interest in the Company.

Engagement is conducted through both direct (e.g., interviews, surveys, meetings) and indirect means (e.g., media and social media monitoring), with feedback loops established to continuously refine the engagement process.

Given the breadth of its stakeholder network, OIL has identified 11 key stakeholder groups, classified as internal (employees) and external (including investors, communities, regulators, and the public at large).

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 (Emails, SMS, Newspapers, Pamphlets, Advertisement, Community meetings, Notices Board, Website)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others)- Please specify	Purpose and scope of engagement including key topics and concerns raised during such engagements
Government and other regulators	No	Regular compliance submissions	Annual, Monthly and Need-based	Support government missions to promote sustainable development goals • Performance appraisal through MoUs • Discussions on major investment plans
Employees	No	Satisfaction surveys, Social Media Grievance Redressal Emails, Journals, Meetings with employee associations and unions	Annual, Quarterly, Monthly, Daily	Communication on OIL's business goals, values, and principles • Implementation of best practices • Facilitating learning and developing • Track key performance indicators and action plans
Suppliers	No	Vendor/Partner Meets, Industry Conclave, Access to empowered C&P committee and Vendor development programs	Annual, Quarterly, Monthly, Daily	• Understand and address their concerns • Dispute resolution

Stakeholder group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisement, Community meetings, Notices Board, Website)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others)- Please specify	Purpose and scope of engagement including key topics and concerns raised during such engagements
Customers	No	Email/Phone	Need-based interaction	To understand their satisfaction levels • To address operational concerns
Joint ventures and subsidiaries	No	Need-based meetings and Reports and Newsletters	Need-based	Discussions on major investment plans • Sharing performance data • Facilitate decision-making on major topics
Industry partners	No	Seminars Conferences Industry Expo Interviews Reports and Newsletters	Need-based	Share performance data Inform on keys decisions and projects • Participating in conferences and seminars • Engage in public policy advocacy
Communities	Yes	Meetings and direct interactions, Community events, Needs analysis and Impact assessments, CSR initiatives & Corporate communication Materials	Need-based	Engaging with communities for conducting need assessment and executing community development projects • Understanding and addressing their concerns on critical incidents • Community Grievances Redressal
Contractors/ Implementing agencies	No	Meeting and direct interactions	Need based	• To align their work with company policies and mandates (Compliance)
NGOs /Civil society organizations	No	Meetings (Online & Offline)	Need-based	Executing community development projects • Understanding and addressing their concerns on critical incidents
Media	No	Meetings (Online & Offline)	Monthly, Need-based	Relationship building • Promotion of latest initiatives and events • Increase brand recall value • Appraising performance highlights and lowlights • Point-of-view on major sectoral development

Stakeholder group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisement, Community meetings, Notices Board, Website)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others)- Please specify	Purpose and scope of engagement including key topics and concerns raised during such engagements
Investors	No	Investor Meet	Periodical, Need- based	Servicing Investor Queries and Information about the Performance [Ref: Report on Corporate Governance]

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 consultations at OIL are primarily conducted by functional departments, sphere heads, and designated officers. Feedback and issues of strategic relevance are escalated to the Board either directly or through Board-level Committees such as the CSR & SD Committee, HSE Committee etc. Additionally, Board members engage with stakeholders during field visits, AGMs, and investor meets, ensuring stakeholder views are considered in strategic decisions.

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.

Yes. Stakeholder consultation plays a critical role in identifying and managing OIL's environmental and social priorities.

Examples include:

- **CSR Initiatives:** CSR projects are planned based on need assessments and baseline surveys in target communities. Inputs from local stakeholders help identify focus areas such as education, healthcare, and skill development.
- **Public Hearings:** Feedback received during statutory public hearings (as per EIA requirements) is incorporated into the preparation of Corporate Environment Responsibility (CER) plans.

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

OIL actively supports vulnerable and marginalized stakeholder groups through targeted CSR interventions. These include Project OIL Asha, which provides nutritional and emotional support to underprivileged children undergoing cancer treatment; Project Pragyaan (OIL Super-30), offering free residential coaching for JEE/NEET aspirants from economically weaker sections; Project OIL Rupantar, which fosters entrepreneurship and self-employment in local communities; Project OIL Sakshyam, focusing on the education, healthcare, and vocational training of persons and children with disabilities; and Oil India Rural Sports, which promotes sports and develops athletic infrastructure in rural areas. Additionally, the company ensures inclusive procurement by mandating purchases from MSMEs,

including those owned by SC/ST entrepreneurs, and encourages inclusive employment by promoting opportunities for individuals from Scheduled Castes and Scheduled Tribes.

PRINCIPLE 5: Businesses should respect and promote human rights

ESSENTIAL INDICATORS

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (A)	No. of employees/ workers covered (B)	% (B / A)
Employees (executives)						
Permanent	1854	357	19.26%	1771	1542	87.07%
Other than permanent	84	0	0%	131	0	0%
Total Employees	1938	357	18.42%	1902	1542	81.07%
Workers (non-executives)						
Permanent	4558	73	1.60%	4721	1480	31.35%
Other than permanent	216	0	0%	154	143	92.86%
Total Workers	4774	73	1.53%	4875	1623	33.29%

2. Details of minimum wages paid to employees (executives) and workers (non-executives), in the following format:

Category	FY2024-25					FY2023-24				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No.(C)	% (C/ A)		No.(E)	% (E/D)	No. (F)	% (F/D)
Employees (executives)										
Permanent	1854	0	0%	1854	100%	1771	0	0%	1771	100%
Male	1617	0	0%	1617	100%	1546	0	0%	1546	100%
Female	237	0	0%	237	100%	225	0	0%	225	100%
Other than Permanent	84	0	0%	84	100%	131	0	0%	131	100%
Male	73	0	0%	73	100%	105	0	0%	105	100%

Category	FY2024-25					FY2023-24				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No.(C)	% (C/ A)		No.(E)	% (E/D)	No. (F)	% (F/D)
Female	11	0	0%	11	100%	26	0	0%	26	100%
Workers (non-executives)										
Permanent	4558	0	0%	4558	100%	4721	0	0%	4721	100%
Male	4289	0	0%	4289	100%	4450	0	0%	4450	100%
Female	269	0	0%	269	100%	271	0	0%	271	100%
Other than Permanent	216	0	0%	216	100%	154	0	0%	154	100%
Male	190	0	0%	190	100%	145	0	0%	145	100%
Female	26	0	0%	26	100%	9	0	0%	9	100%

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

a. Median remuneration/ wages³²

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	7	37,73,271 ³³	1	10,20,000
Key Managerial Personnel	2	55,78,301.37	0	0
Employees other than BoD and KMP (Executives) ³⁴	1608 ³⁵	31,24,390.53	236	26,06,019.43
Workers (Non-executives) ³⁶	4289	15,68,204.73	269	13,01,277.2

³² Median remuneration is calculated based on total salary for the BoD/KMP and gross salary for all other employees.

³³ 1 - We have considered 1 no. Government Nominee Director on Board as of 31st March 2025. However, there is no remuneration for Government Nominee Director

2 - We have considered 3 independent directors as on 31 March 2025. However, one independent director joined OIL on 28 March 2025, so no remuneration has been paid to the director and therefore has not been considered under median remuneration

³⁴ Salary mentioned is only for permanent employees.

³⁵ 7 males and 1 female have been excluded from median remuneration calculation due to foreign posting

³⁶ Salary mentioned is only for permanent workers.

b. Gross wages paid to females as % of total wages paid by the entity, in the following format: (BRSR Core Attribute 6 : Enabling Gender Diversity in Business)

	FY2024-25 ³⁷	FY2023-24
Gross wages paid to females as % of total wages – (B/A)	7.28%	7.05%

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)

No, there is no single focal point or individual committee solely responsible for addressing human rights impacts. However, OIL follows a functional, decentralized mechanism led by nodal officers, committees, and departments empowered to address various sensitive human rights-related issues — for both **internal stakeholders** (HR-led grievance system, sphere-wise ICCs for POSH complaints, HSE-led safety committees, etc.) and **external stakeholders** (complaints handling system with designated sphere-wise nodal officers).

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

Oil India Limited has established a mechanisms to address grievances related to human rights in a timely and structured manner. These mechanisms are aligned with applicable laws and international best practices, ensuring that all stakeholders have accessible and secure channels for raising concerns.

Key grievance redressal mechanisms include:

- **Online Grievance Management System** – a digital platform for employees to report concerns, including those related to human rights, with assured follow-up and resolution timelines.
<https://oilweb.oilindia.in/GrievanceSystem>
- **Whistle-blower Policy and Vigil Mechanism** – providing a confidential framework for reporting ethical violations, including human rights breaches, without fear of retaliation.
- **Internal Complaints Committee (ICC)** – constituted under the Prevention of Sexual Harassment (POSH) Act to handle gender-based grievances with procedural fairness.
- **Safety Committees** – functional at multiple operational levels to address occupational health, safety, and labor-related concerns, in alignment with broader human rights principles.
- **Strict Compliance Protocols** – covering labor rights, health and safety, non-discrimination, freedom of association, collective bargaining, and ethical disciplinary practices.
- Additionally, the company also has an **independent Chief Vigilance Officer (CVO)** who reports directly to the Central Vigilance Commission (CVC), Government of India, ensuring oversight and transparency in handling grievances and upholding integrity across the organization.

³⁷ Independent assessment/ evaluation/assurance on the above figures has been carried out by Bureau Veritas (India) Private Limited

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

	FY2024-25			FY2023-24		
	Filed during the year	Pending resolution at end of the year	Remarks	Filed during the year	Pending resolution at end of the year	Remarks
Employees (executives)						
Sexual Harassment	Nil	Nil	-	Nil	Nil	-
Discrimination at workplace	Nil	Nil	-	Nil	Nil	-
Child Labor	Nil	Nil	-	Nil	Nil	-
Forced Labor/Involuntary Labor	Nil	Nil	-	Nil	Nil	-
Wages	Nil	Nil	-	Nil	Nil	-
Other human rights related issues	Nil	Nil	-	Nil	Nil	-
Workers (non-executives)						
Sexual Harassment	01	Nil	-	01 ³⁸	Nil	-
Discrimination at workplace	Nil	Nil	-	Nil	Nil	-
Child Labor	Nil	Nil	-	Nil	Nil	-
Forced Labor/Involuntary Labor	Nil	Nil	-	Nil	Nil	-
Wages	Nil	Nil	-	Nil	Nil	-
Other human rights related issues	Nil	Nil	-	Nil	Nil	-

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

(BRSR Core Attribute 6: Enabling Gender Diversity in Business)

	FY2024-25 ³⁹ Current Financial Year	FY2023-24 Previous Financial Year
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	01	01

³⁸ These cases fall under categories other than those of permanent and non-permanent employees and workers.

³⁹ Independent assessment/ evaluation/assurance on the above figures has been carried out by Bureau Veritas (India) Private Limited

Complaints on POSH as a % of female employees/workers	0.184%	0.188%
Complaints on POSH upheld	1	Nil

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

Oil India Limited has instituted robust safeguards to protect complainants from any form of retaliation or adverse consequences in matters related to discrimination and harassment. These protections are embedded within the company's Grievance Management Policy and the Prevention of Sexual Harassment (POSH) Policy.

The organization strictly adheres to the provisions of the POSH Act, 2013, specifically Sections 9, 12, and 16. In addition, POSH Policy outlines clear guidelines under Clauses 6.1(2), 6.2.2(9), and 8.0, reinforcing the company's zero-tolerance stance on any form of adverse consequence against the complainant.

These mechanisms ensure that individuals feel safe and supported in reporting incidents, thereby fostering a respectful, inclusive, and legally compliant work environment.

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

Yes. The following provisions are incorporated in its contract agreements by Oil India to prohibit exploitation and protect human rights:

- No labor below the age of 18 will be employed for the work.
- The contractor will not pay less than the legally mandated wages to laborers engaged by them on the work.
- The contractor will pay equal wages to men and women in accordance with applicable labor laws.
- The contractor must obtain a PF code from the relevant authority under the Employees Provident Fund and Miscellaneous Provisions Act, 1952. Similarly, the contractor must obtain an ESI code under the Employees State Insurance Act, 1948.
- As the employer of the laborers/personnel engaged under the contract, the contractor shall be liable to pay gratuity as per the provisions of the Payment of Gratuity Act, 1972.
- Additionally, the contractor shall comply with various labor-related laws, including but not limited to the Code of Wages, 2019, the Minimum Wages Act, 1948, the Interstate Migrant Workmen Act, 1979 (Regulation of Employment and Conditions of Service), the Employees' Compensation Act, 1923, the Maternity Benefit Act, 1961, the Contract Labour (Regulation and Abolition) Act, 1970, the Employment of Children Act, 1938, and the Employees Pension Scheme, 1995, or any modifications/amendments thereof, or any other related law and rules made thereunder from time to time.

These provisions ensure that all contractors engaged through OIL's operations are treated with fairness, respect, and in accordance with statutory human rights and labor standards.

10. Assessment for the year

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labor	100% ⁴⁰
Forced/involuntary labor	NIL
Sexual harassment	NIL
Discrimination at workplace	NIL
Wages	5.19%
Others – Work Environment	41.55%

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

Not Applicable

LEADERSHIP INDICATORS

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

No instance of a human rights grievance or complaint was reported in FY 2024-25 that required Oil India Limited (OIL) to modify or introduce any business process

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

All Installations strive to maintain 100% compliance of statutory provisions. Due reporting of the same is also done to the concerned statute. The due diligence for the same is also done through the periodic internal inspections.

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?

Oil India Limited has taken proactive measures to ensure that its office premises are accessible to differently abled visitors, in alignment with the Rights of Persons with Disabilities Act, 2016. Wheelchair ramps and lifts have been installed at existing office locations to facilitate safe and independent access.

In addition, all upcoming and completed new office buildings are being designed with enhanced accessibility features, reflecting the company's ongoing commitment to inclusivity and universal design principles. These efforts aim to create a welcoming and barrier-free environment for all stakeholders, including visitors with disabilities.

⁴⁰ As part of safety audits, statutory forms capturing details such as date of birth, address, etc. are verified, which also serves to confirm non-engagement of child labour.

4. Details on assessment of value chain partners:

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

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

NA



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

ESSENTIAL INDICATORS

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:
(BRSR Core Attribute 3 : Energy footprint)

Parameter	Units	FY 2024-25 ⁴¹	FY 2023-24
From renewable sources			
Total electricity consumption (A) (Solar)	GJ	3,149	2,653
Total fuel consumption (B)	GJ	0	0
Energy consumption through other sources (C)	GJ	0	0
Total energy consumed from renewable sources (A+B+C)	GJ	3,149	2,653
From non-renewable sources			
Total electricity consumption (D) (Grid)	GJ	111,301	134,612
Total fuel consumption (E)	GJ	21,560,555	24,771,462
Natural Gas	GJ	16,225,089	14,676,569
Diesel	GJ	1,137,140	1,119,824
Diesel (Vehicles)	GJ	253,228	214,317
Petrol	GJ	678	287
Petrol (Vehicles)	GJ	9,466	11,843
Natural gas Flaring	GJ	3,391,491	8,357,892
Crude oil	GJ	543,463	390,730
Energy consumption through other sources (F)	GJ	0	0
Total energy consumed from non-renewable sources (D+E+F)	GJ	21,671,856	24,906,074
Total energy consumed (A+B+C+D+E+F)	GJ	21,675,005	24,908,727
Revenue	INR Crore	22,117.22	22,130
Energy intensity per rupee of turnover (Total energy consumption / revenue in Crore rupees)	GJ/INR Crore	980.02	1,126
Energy intensity per rupee of turnover adjusted for Purchasing Power	GJ/INR Crore	236.58	272.97
Energy intensity in terms of physical output	GJ/MMToe	3230254.11	3808091.54

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. PAT scheme is applicable to Oil & Gas refineries but not to E&P companies.

⁴¹ Independent assessment/ evaluation/assurance on the above figures has been carried out by Bureau Veritas (India) Private Limited

3. Provide details of the following disclosures related to water, in the following format: (BRSR Core Attribute 2: Water footprint)

Parameter	Units	FY2024-25 ⁴²	FY2023-24 ⁴³
Water withdrawal by source (in kiloliters)			
(i) Surface water	KL	149,987 ⁴⁴	178,115
(ii) Groundwater	KL	2,394,299	2,185,163
(iii) Third party water	KL	350,075	366,115
(iv) Seawater / desalinated water	KL	7,176	0
(v) Others ⁴⁵	KL	18	1,557
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	KL	2,901,556 ⁴⁶	2,730,950
Total volume of water consumption (in kiloliters) ⁴⁷	KL	2,901,556	2,730,950
Revenue	INR Crore	22,117.22	22,130
Water intensity per rupee of turnover (Water consumed / revenue in Crore rupees)	KL/INR Crore	131.19	123
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	KL/INR Crore	31.67	29.93
Water intensity in terms of physical output	KL/MMToe	432,422.62	417,512.66

4. Provide the following details related to water discharged: (BRSR Core Attribute 2: Water footprint)

Parameter	FY2024-25 ⁴⁸ Current Financial Year	FY2023-24 Previous Financial Year
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	0
- No treatment	Not Applicable	Not Applicable
- With treatment – please specify level of treatment	Not Applicable	Not Applicable
(ii) To Groundwater	0	0
- No treatment	Not Applicable	Not Applicable

⁴² Independent assessment/ evaluation/assurance on the above figures has been carried out by Bureau Veritas (India) Private Limited

⁴³ This is a restatement from previous year since till previous year OIL considered water supplied to local communities and townships, but from this year OIL has considered only the volume of water used for its operations

⁴⁴ Surface water used for operational and office purposes are considered. Rest is being used by township/local community.

⁴⁵ 38,82,157 KL of water was generated during operations which includes water from ETP water, rainwater and formation water. This quantum of water is not considered for water withdrawal and consumption computations as it was neither withdrawn nor consumed.

⁴⁶ We have assumed water consumption of 45 L/day/employee for facilities with no flowmeters installed and/or leased facilities

⁴⁷ Assumption for reporting – Total water withdrawal is equivalent to total water consumption

⁴⁸ Independent assessment/ evaluation/assurance on the above figures has been carried out by Bureau Veritas (India) Private Limited

Parameter	FY2024-25 ⁴⁸ Current Financial Year	FY2023-24 Previous Financial Year
- With treatment – please specify level of treatment	Not Applicable	Not Applicable
iii) To Seawater	0	0
- No treatment	Not Applicable	Not Applicable
- With treatment – please specify level of treatment	Not Applicable	Not Applicable
iv) Sent to third-parties	0	0
- No treatment	Not Applicable	Not Applicable
- With treatment – please specify level of treatment	Not Applicable	Not Applicable
(v) Others	0	0
- No treatment	Not Applicable	Not Applicable
- With treatment – please specify level of treatment	Not Applicable	Not Applicable
Total water discharged (in kiloliters)	0	0

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

Yes. Oil India Limited has implemented a Zero Liquid Discharge (ZLD) system across its operational areas through the deployment of Produced Water Re-Injection (PWRI) systems and centralized Effluent Treatment Plants (ETPs), including modular units at remote sites. Treated water is re-injected into disposal wells after meeting MINAS standards. Plans are underway to establish a desalination unit to convert high-salinity water into reusable process water. Through these targeted interventions, OIL is embedding circular water use into its operations and setting a higher benchmark for environmental stewardship in the energy sector

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

Parameter ⁴⁹	Please specify unit	FY2024-25 ⁵⁰	FY2023-24 ⁵¹
NOx	µg/m3	22.14	22.20
SOx	µg/m3	7.71	7.63
Particulate matter (PM10)	µg/m3	69.63	71.59
Particulate matter (PM2.5)	µg/m3	37.79	37.73
Volatile organic compounds (VOC)	µg/m3	<4.2	<4.2
Hazardous air pollutants (HAP)	µg/m3	<4.2	<4.2
Others – please specify	-	-	-

⁴⁹ In FY 2023-24 and FY 2024-25, the minimum detection threshold of the monitoring instrument for SOx '<6.0', therefore wherever SOx values were reported less than 6, it is considered 6 for computing average figure. Similarly, VOC & HAP values reported '<4.2' respectively reflects the minimum detection threshold of the monitoring instrument.

⁵⁰ While calculating the monthly average for the year, data from a few installations was unavailable due to contract transition, installation maintenance/closure, or occasional equipment breakdowns or calibration requirements; hence, the average is based on available data

⁵¹ For FY 2023-24, Air emission data for February–March 2024 could not be recorded due to expiry of the contract, and annual figures were derived from monthly averages for April 2023–January 2024.

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

(BRSR Core Attribute 1 : Green-house gas (GHG) footprint)

Parameter	Unit	FY 2024-25 ⁵²	FY 2023-24 ⁵³
Total Scope 1 emissions (Break- up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	1,245,928	1,422,793.45
Total Scope 2 emissions (Break- up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	22,477	26,773
Revenue	INR Crores	22,117.22	22,130
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO ₂ equivalent/ INR Crores	57.35	65.50
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes of CO ₂ equivalent/ INR Crores	13.84	15.89
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes of CO ₂ equivalent/ MMToe	189,031.96	221,612.32
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

⁵² Independent assessment/ evaluation/assurance on the above figures has been carried out by Bureau Veritas (India) Private Limited

⁵³ This is a restatement from previous year

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

Yes, some of the key measures undertaken are as follows:

S. No	Name and brief of project	Form of energy saved	Unit	Qty	Equivalent CO2 Emission (Tonnes)
1	Zero routine Flare: Construction of pipelines and installation of Booster Compressors led to 59% reduction in flare compared to previous year	Natural Gas	SCM	1,52,38,1000	2,78,898.71
2	Reduction in CO2 emissions due to replacement of gas water heaters and salamanders with electric geysers	Natural Gas	SCM	17,73,812	3,246.56
3	Replacement of conventional energy intensive equipment (LED lights, BLDC fans etc.) with energy efficient equipment	Electricity	kWh	22,17,962.68	1,612.46
4	Dynamic Gas Blending: (DGB) retrofit kits have been installed on drilling rig engines, enabling them to operate on 100% diesel or a diesel-natural gas mix with up to 70% natural gas substitution. This system reduces environmental impact by using flared gas as fuel, effectively substituting diesel and promoting cleaner energy use.	Diesel	KL	395.14	1067.52

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

(BRSR Core Attribute 4 : Embracing circularity – details related to waste management by the entity)

Parameter	FY2024-25 ⁵⁴	FY2023-24
Total Waste generated (in metric tonnes)		
Plastic waste (A)	64 MT	32.83 MT
E-waste (B)	3.92 MT	12.92 MT
Bio-medical waste (C)	15.42 MT	15.52 MT
Construction and demolition waste (D)	-	-
Battery waste (E)	16.19 MT	52.57 MT
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	3,947.44 MT	3905.97 MT
Burnt Lube Oil	80.70 MT	127.89 MT

⁵⁴ Independent assessment/ evaluation/assurance on the above figures has been carried out by Bureau Veritas (India) Private Limited

Parameter	FY2024-25 ⁵⁴	FY2023-24
Oily Sludge	3552.04 MT	3581.56 MT
Chemical sludge from wastewater treatment	197.46 MT	98.44 MT
Oil soaked cotton & Contaminated Jute	12.96 MT	7.99 MT
Contaminated containers	104.28 MT	90.08 MT
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)		
Drill cuttings & solids in Drilling & Workover Fluids	851 MT	378.54 MT
Metal scrap	3831.25 MT	1755.75 MT
Total (A+B+C+D+E+F+G+H)	8729.22 MT	6154.10 MT
Formation water (MT)	3622178.61 MT	3474051 MT
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (MT/INR Crores)	0.39	0.28
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (MT/INR Crores)	0.10	0.07
Waste intensity in terms of physical output (MT/MMToe)	1300.93	940.85
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)		
Category of waste		
(i) Recycle (Includes waste sold to both registered and non-registered recyclers)	4091.24 MT	2169.08 MT
(ii) Re-used for own purpose (a+b)	13.34 MT	15.16 MT
Reused burnt oil (a)	13.06 MT	-
Reused containers (b)	0.28 MT	-
(iii) Other recovery operations – Sludge recovery plant	2832.15 MT	1148.15 MT
Total	6936.73 MT	3332.39 MT
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	8.21 MT	17.68 MT
(ii) Landfilling	-	-
Disposal in HDPE lined pit	1191.14 MT	486.02 MT
(iii) Other disposal operations - Bio-remediation	593.07 MT	2398.76 MT
Total	1792.42 MT	2902.46 MT

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 waste.

Oil India Limited (OIL) has instituted a structured and environmentally responsible waste management system to ensure the safe handling, treatment, and disposal of hazardous and non-hazardous waste across its operations:

Hazardous Waste

- **Oily Sludge:** Sludge generated from tank bottoms at installations is processed at OIL's installations in FHQ, Duliajan, where recoverable crude is extracted and redirected to collection stations. The residual waste is treated through in-situ and ex-situ bioremediation in collaboration with authorized environmental agencies. Emergency spill scenarios are also addressed using the same bioremediation protocols.
- **Spent Oil:** Used lubricants from operational facilities are systematically collected and transferred to authorized recyclers for either reuse or co-processing, ensuring no environmental discharge.
- **Chemical sludge from wastewater treatment:** In wastewater treatment facility, By-products from effluent treatment units are securely contained in HDPE-lined pits, effectively preventing soil contamination and leaching.
- **Oil soaked cotton rag:** Contaminated rags and absorbents are either incinerated or subjected to bioremediation based on contamination level and regulatory norms.

Non-Hazardous Waste

- **Drill Cuttings:** Drill cuttings, solid materials removed from the wellbore generated during drilling operations are thoroughly cleaned and stored in HDPE lined pits. Under Project Bhuvan Mitra, OIL has introduced a Vertical Cutting Dryer (VCD) that uses centrifugal force to recover drilling fluid from cuttings, eliminating wastewater generation and allowing for reuse of fluids within operations.
- **E-Waste:** Spent batteries are routed through registered recyclers, ensuring safe disposal and materials recovery.
- **Battery:** Spent batteries are routed through registered recyclers, ensuring safe disposal and materials recovery.
- **Bio-Medical Waste:** Medical waste from healthcare facilities is incinerated using a double-chamber system in compliance with State Pollution Control Board standards.
- **Other Scrap:** Miscellaneous scrap ranging from metals to plastics and wood is disposed of via a formal arrangement with MSTC, promoting transparency and sustainability in scrap handling.

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:

As per the provision of Environment Impact Assessment, 2006, OIL takes Environmental Clearance (EC) before stating any E&P operations. Accordingly, as per the requirement under Forest Act/Wildlife Act/CRZ Regulation etc. additional clearances in conjunction with EC are also obtained by OIL.

S.No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
1	Assam	Onshore oil & gas exploration & production	Yes
2	Bhubaneswar	Onshore oil & gas exploration & production	Yes
3	Arunachal Pradesh	Onshore oil & gas exploration & production	Yes

4	Mizoram	Onshore oil & gas exploration & production	Yes
5	Tripura	Onshore oil & gas exploration & production	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
KG DSF Block KG/OSDSF/GSKW/2018	EIA Notification 2006, F. No. J-11013/77/2004-IA-II (I) dtd. 18.03.2010:	01.11.2024 to 31.01.2025	Yes	EIA Report is under preparation. The Baseline study has been completed.	NA

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

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:

- Name of the area: Rajasthan
- Nature of operations: Extraction of crude oil and production of natural gas

Parameter	Units	FY2024-25 ⁵⁵	FY2023-24
Water withdrawal by source (in kiloliters)			
(i) Surface water	KL	37,243	0
(ii) Groundwater	KL	10,092	4,370
(iii) Third party water	KL	3,503	30,793
OIL House	KL	0	3,873
Baghewala Area (for Drilling and Production activities) from IGNP	KL	0	26,920

⁵⁵ Independent assessment/ evaluation/assurance on the above figures has been carried out by Bureau Veritas (India) Private Limited

Parameter	Units	FY2024-25 ⁵⁵	FY2023-24
(iv) Seawater / desalinated water	KL	0	0
(v) Others (Municipal water)	KL	18	0
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	KL	50,856	35,163
Total volume of water consumption (in kiloliters)	KL	50,856	35,163
Turnover	INR Crore	22,117.22	22130
Water intensity per rupee of turnover (Water consumed / turnover)	KL/INR Crore	2.30	1.59
Water intensity (optional) – the relevant metric may be selected by the entity		-	-
Water discharge by destination and level of treatment (in kilolitres)			
(i) Into Surface water	KL	0	0
- No treatment	KL	Not applicable	Not applicable
- With treatment – please specify level of treatment	KL		
(ii) Into Groundwater	KL	Not applicable	Not applicable
- No treatment	KL	0	0
- With treatment – please specify level of treatment	KL	Not applicable	Not applicable
(iii) Into Seawater	KL	Not applicable	Not applicable
- No treatment	KL	0	0
- With treatment – please specify level of treatment	KL	Not applicable	Not applicable
iv) Sent to third-parties	KL	Not applicable	Not applicable
- No treatment	KL	Not applicable	Not applicable
- With treatment – please specify level of treatment	KL	Not applicable	Not applicable
(v) Others	KL	0	0
- No treatment	KL	Not applicable	Not applicable
- With treatment – please specify level of treatment	KL	Not applicable	Not applicable
Total water discharged (in kilolitres)	KL	0	0

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

Parameter ⁵⁶	Unit	FY2024-25 ⁵⁷	FY2023-24 ⁵⁸
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	1,68,77,351.34	1,77,72,900
Turnover	INR Crores	22,117.22	22130

⁵⁶ All applicable categories of scope 3 emissions have been considered

⁵⁷ Independent assessment/ evaluation/assurance on the above figures has been carried out by Bureau Veritas (India) Private Limited

⁵⁸ This is a restatement from last year

Total Scope 3 emissions per rupee of turnover	<i>Metric tonnes of CO₂ equivalent/ INR Crores</i>	763.09	803.11
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

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.

OIL recognizes the importance of preserving biodiversity, particularly in ecologically sensitive regions where it operates. The company has adopted a range of proactive measures to assess, mitigate, and minimize both direct and indirect environmental impacts. As part of its commitment, OIL conducts comprehensive Environmental Impact Assessments (EIAs) studies to identify potential risks to biodiversity. This has enabled the development of a tailored Environmental Management Plan (EMP), which outlines specific preventive and remedial actions.

Additionally, OIL ensures full compliance with the environmental safeguards and conditions prescribed in Environmental Clearance (EC) approvals. Ongoing monitoring and adaptive management further support the goal of minimizing ecological disruption. The company continues to enhance its environmental performance by integrating biodiversity conservation into its broader sustainability strategy.

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:

S.No.	Initiative Undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
1	Recovery of hydrocarbon from oily waste	Oil India Limited has established a dedicated treatment facility to extract recoverable hydrocarbons from oily waste streams, including tank bottom sludge and spilled crude oil. This initiative not only maximizes resource recovery but also significantly reduces the environmental risks associated with conventional disposal methods like landfilling or incineration.	The plant recovered 2435 KL of crude oil from 3165 KL sludge. This not only mitigates the environmental impact of oily waste but also contributes to revenue generation through the recovery of valuable hydrocarbons
2	Waste Management	Project Chetna, a year-long flagship campaign dedicated to promoting a culture of cleanliness and hygiene across the company's workplaces, township, and surrounding areas	Through consistent Information, Education, and Communication (IEC) activities, Project Chetna raised awareness on the significance of cleanliness and its direct impact on individual well-being and environmental health
3	Installation of Central ETPs	Our central Effluent Treatment Plant (ETP) has a total treatment capacity comprising one unit of 7,200 KLPD, one unit of 5,000 KLPD, one unit of 1200 KLPD, one unit of 500 KLPD, two units of 300 KLPD each, and	This approach minimizes the volume of wastewater requiring disposal and significantly lowers the dependence on groundwater

S.No.	Initiative Undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
		one unit of 250 KLPD. This water, separated during upstream operations, is treated at the ETPs to ensure compliance with the Minimum National Standards (MINAS) for effluent quality before being safely reinjected into designated injection wells.	resources
4	Gas Blending System	As a step toward sustainable drilling operations by introducing Dynamic Gas Blending (DGB) kits across select drilling rigs. The DGB technology represents an innovative retrofit solution that allows diesel engines, specifically 1,000 RPM Caterpillar engines, to operate on a flexible blend of diesel and natural gas, with the system capable of substituting up to 70% of the diesel requirement with natural gas.	In FY2024-25, DGB-equipped rigs achieved notable cost savings—over ₹24.6 million—by reducing diesel consumption, lowering greenhouse gas emissions, and maintaining engine power. This initiative improves both operational efficiency and OIL's sustainability profile
5	Diesel Oxidation Catalyst (DOC) Initiative	OIL implemented Diesel Oxidation Catalysts (DOCs) across drilling rigs to control particulate emissions from powerpack engines. The DOC system uses a catalytic reaction to reduce carbon monoxide, hydrocarbons, and the soluble organic fraction of particulate matter in exhaust gases, thus lowering air pollution. The initiative started with the successful installation and testing of DOC units on Rig S#7, with emission parameters recorded before and after installation to validate effectiveness. The DOCs demonstrated significant improvements in emission reductions, supporting compliance with environmental regulations and contributing to cleaner operations and workplace safety	Significant improvements in emission reductions
6	Flaring	OIL has adopted a strategic plan to become less than 1% flaring company by 2025, with a focus on upgrading its installations and pipeline networks like Kumchai-Kusijan pipeline, Nadua-Dikom pipeline, Lakwagaon gas evacuation pipeline and commissioning of gas booster compressor facilities	Oil India Limited achieved a nearly 60% reduction in flaring volumes, resulting in approximately 0.279 million tonnes of CO ₂ equivalent emissions abated in FY2024-25 compared to the previous year.

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

OIL has a comprehensive and structured Business Continuity and Disaster Management framework in place, designed to prevent, control, and mitigate the impact of emergency situations. The system follows a four-tier approach, tailored to address varying levels of incident severity:

- Site-Specific Disaster Management Plan
- Onsite Disaster Management Plan
- Offsite Disaster Management Plan
- Corporate Disaster Management Plan

To respond effectively to critical emergencies such as blowouts or uncontrolled flows, OIL has constituted Crisis Management Teams (CMTs) based at its Field Headquarters in Duliajan. These teams are trained and equipped to handle high-risk situations swiftly and effectively

Mock drills are conducted at defined intervals, in accordance with the timelines specified in the respective emergency response plans. These drills are used to evaluate the effectiveness of the plans, and lessons learned are incorporated into updated response mechanisms. Identified gaps are addressed through corrective actions to ensure continuous improvement.

In addition, OIL has prepared Emergency Response and Disaster Management Plans (ERDMPs) in compliance with the Petroleum and Natural Gas Regulatory Board (PNGRB) ERDMP Regulations, 2010 (amended in September 2020). These plans have been certified by PNGRB-accredited third-party agencies and are approved by OIL's Board of Directors. A dedicated Director on the Board has been formally nominated to oversee compliance with these regulatory requirements, ensuring robust governance and accountability across all levels.

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.

A significant portion of our upstream value chain—approximately 75% of business transactions—involves heavy equipment manufacturers, while our downstream partners primarily consist of refineries. Both upstream and downstream partners operate with well-established environmental, social, and governance (ESG) frameworks. These partners have robust systems in place for sustainability reporting and impact assessments, which help minimize and manage adverse environmental effects across the value chain. As part of our value chain engagement strategy, we actively encourage the adoption of responsible practices to mitigate environmental risks

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

Not Applicable

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

a. By the listed entity:

During FY 2024-25, under the Green Credit Program (GCP) of the Ministry of Environment, Forest and Climate Change (MoEF&CC), OIL reserved 20 land parcels totaling 601 hectares across Assam, Odisha, and Rajasthan. By the end of FY 2024-25, plantation activities were completed on 419 hectares in Assam and Odisha, covering 14 land parcels. Green credits are anticipated to be granted within two years following plantation of trees and verification by ICFRE

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

Nil



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

ESSENTIAL INDICATOR

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

Yes, some of the major ones are:

- Confederation on Indian Industries (CII) (PSE Council)
- Federation of Indian Chambers of Commerce (FICCI)
- Federation of Indian Petroleum Industry (FIPI)
- All India Organization of Employers (AIOE)
- Standing Conference of Public Enterprises (SCOPE)
- Indian Federation of Green Energy
- Oil & Gas Decarbonization Charter (OGDC)
- India Business & Biodiversity Initiative (IBBI)

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)	Remarks (if any)
1	Confederation of Indian Industry (CII) – PSE Council	National	
2	Federation of Indian Chambers of Commerce and Industry (FICCI)	National	
3	Federation of Indian Petroleum Industry (FIPI)	National	
4	All India Organization of Employers (AIOE)	National	
5	Standing Conference of Public Enterprises (SCOPE)	National	
6	Indian Federation of Green Energy (IFGE)	National	
7	Association of Oil and Gas Operators (AOGO)	National	
8	Society of Petroleum Engineers (SPE)	International	
9	American Association of Petroleum Geologists (AAPG)	International	
10	Association of Petroleum Geologists, India (APG)	National	
11	Society of Petroleum Geophysicists (SPG), India	National	
12	Society of Petrophysicists and Well Log Analysts (SPWLA), India Chapter	National	
13	International Association of Drilling Contractors (IADC)	International	
14	Oil and Gas Decarbonization Charter (OGDC)	International	
15	Indian Business & Biodiversity Initiative (IBBI)	National	

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

Not applicable

LEADERSHIP INDICATORS

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

S. No	Public policy advocated	Method resorted for such advocacy	Whether information is available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
1	PNG Rule	OIL's representative participated in meeting with MoPNG	No	As and when required	N/A

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

ESSENTIAL INDICATORS

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

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

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

There is no such project where R&R is applicable.

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

OIL has established a grievance redressal mechanism to address concerns and complaints from community stakeholders in a transparent, responsive, and equitable manner. Key features of the mechanism are:

- Community members can register grievances by approaching the nearest OIL installation, where their complaint is formally recorded and forwarded to the designated grievance cell for review and resolution.
- The grievance cell engages directly with the complainant onsite, understands the issue and takes appropriate remedial action. Every effort is made to resolve the matter to the satisfaction of the complainant.
- In instances where resolution at the site level is not achieved, the grievance cell may escalate the issue to higher authorities within the organization or seek support from the District Administration or a neutral third party, to arrive at a mutually agreeable outcome.

Additionally, stakeholders may choose to approach other relevant departments within the company based on the nature of the grievance. Cases of higher complexity or sensitivity may be escalated to OIL's senior management for intervention and final resolution. This mechanism is designed to be timely, impartial, and accessible, reinforcing OIL's commitment to being a responsible corporate citizen that listens to and constructively engages with the communities in which it operates.

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

(BRSR Core Attribute 7 : Enabling Inclusive Development)

	FY2024-25 ⁵⁹	FY2023-24
Directly sourced from MSMEs/ small producers	57.49% (1790.30 Crore) * *Excluding Hi-tech Items	53.46% (1431.35 Crore) * *Excluding Hi-tech Items
Directly from within India	87.38% (8351.39 Crore)	68.79% (4815.26 Crore)

⁵⁹ Independent assessment/ evaluation/assurance on the above figures has been carried out by Bureau Veritas (India) Private Limited

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

(BRSR core attribute 7: Enabling Inclusive Development)

Location	FY2024-25 ⁶⁰	FY 2023-24
Rural	6.97%	6.73%
Semi-urban	77.19%	76.93%
Urban	9.65%	9.72%
Metropolitan	6.19%	6.61%

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):

No negative social impact has been identified.

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

S.No	State	Aspirational District	Amount spent (in INR)
1	Assam	Dhubri	10,000,000.00
		Goalpara	10,000,000.00
2	Arunachal Pradesh	Namsai	10,000,000.00
3	Madhya Pradesh	Rajgarh	1,25,00,000.00

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

Yes, Oil India Limited has adopted a preferential procurement policy in line with the Public Procurement Policy for Scheduled Castes (SC), Scheduled Tribes (ST), and Women Entrepreneurs. As part of this commitment, the company has incorporated appropriate provisions in its tendering processes to encourage and promote the participation of marginalized and vulnerable groups in public procurement activities. This approach not only supports inclusive economic development but also aligns with OIL's broader commitment to equitable and responsible business practices that uplift underrepresented communities

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

MSEs owned by SC/ST and Women Entrepreneurs as per Public Procurement Policy.

⁶⁰ Independent assessment/ evaluation/assurance on the above figures has been carried out by Bureau Veritas (India) Private Limited

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

Particulars ⁶¹	Value (Rs.) Crores
Total procurement from MSE	1790.30 (57.49%)
Total procurement from SC/ST	67.773 (2.18%)
Total procurement from woman led MSE vendors	129.899 (4.18%)

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

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

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

Name of authority	Brief of the Case	Corrective action taken
Not applicable		

6. Details of beneficiaries of CSR Project

S.No.	CSR Project	Total no. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups ⁶²
1	Healthcare	97946	100%
2	Education	6611	100%
3	Skill Development	2236	100%
4	Sports	1980	100%
5	Sustainable livelihood	475	100%
6	Infrastructure development	110000	100%
	Total	219248	100%

⁶¹ Excluding Hi-Tech items

⁶² All CSR projects are targeted towards socio- economic development of marginalized communities like SC/ ST communities, OBC communities, economically backward groups, and women, hence it is considered 100% beneficiaries are from vulnerable and marginalized groups

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

ESSENTIAL INDICATORS

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

OIL's consumer base consists of refineries and gas utilities. Complaints if any are received through B2B channels including hard copy correspondence, official emails and telephonic communications. These complaints are resolved appropriately.

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

	Turnover with respect to:	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not Applicable	Not Applicable
Safe and responsible usage	Not Applicable	Not Applicable
Recycling and/or safe disposal	Not Applicable	Not Applicable

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

	FY2024-25			FY2023-24		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Nil	Nil	Nil	Nil	Nil	Nil
Advertising	Nil	Nil	Nil	Nil	Nil	Nil
Cyber- security	Nil	Nil	Nil	Nil	Nil	Nil
Delivery of essential services	Nil	Nil	Nil	Nil	Nil	Nil
Restrictive Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Unfair Trade Practices	Crude oil pricing formula is approved by the Government of India and sales are made at an arm's length			Crude oil pricing formula is approved by the Government of India and sales are made at an arm's length		
Other						

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

	Number	Reasons for recall
Voluntary recalls	Nil	Not Applicable
Forced recalls	Nil	Not Applicable

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, Oil India Limited has established a robust Information Security Management System (ISMS) that is certified to the ISO 27001 standard, demonstrating its commitment to safeguarding information assets and ensuring data privacy. As part of the ISO 27001 certification process, regular risk assessments are conducted to identify and evaluate risks related to data privacy. These risks are then mitigated through the implementation of appropriate technical and organizational controls. OIL's Data Centre at Duliajan and Disaster Recovery (DR) Site at Noida are both certified under ISO 27001:2013, ensuring that these critical infrastructure facilities comply with internationally recognized information security standards. The certifications confirm that comprehensive controls are in place to protect sensitive data and maintain the confidentiality, integrity, and availability of information.

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 / service

OIL has undertaken multiple proactive and corrective measures to enhance its cybersecurity posture and safeguard customer data and critical infrastructure. These include:

- Establishment of a **dedicated Cybersecurity Operations Centre (CSOC)**, which monitors End Point Detection & Response (EDR) across all servers, desktops, and laptops connected to OIL's network. The EDR solution provides real-time, 24/7 monitoring of all endpoints, detecting and alerting suspicious or malicious activity. This centralized system enables efficient deployment of security policies and significantly enhances administrative control over endpoint security.
- **Comprehensive review and strengthening** of user access and identity management protocols, network architecture, data center security controls
- **Full-scale evaluation of existing ICT** (Information and Communication Technology) and OT (Operational Technology) environments, which will assess current cybersecurity risks, redesign systems to mitigate those risks, develop updated cybersecurity policies and procedures, propose a dedicated organizational structure for cybersecurity governance, and create a comprehensive strategy integrating IT, OT, and enterprise cybersecurity functions.

7. Provide the following information relating to data breaches⁶³:

(BRSR Core Attribute 8: Fairness in Engaging with Customers and Suppliers)

a. Number of instances of data breaches

No reported instances of Data Breaches in FY'24-25

⁶³ Independent assessment/ evaluation/assurance on the above figures has been carried out by Bureau Veritas (India) Private Limited

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

Not applicable since no instances were reported.

c. Impact, if any, of the data breaches

Not applicable since no instances were reported.

LEADERSHIP INDICATORS

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

Oil India Limited primarily operates in a business-to-business (B2B) capacity. Comprehensive information regarding the company's products and services is available on the official company website (<https://www.oil-india.com>). This serves as the central source for stakeholders to access up-to-date details of OIL's operations, offerings, and service capabilities.

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

Not applicable. Crude oil and natural gas, which are sold to OMCs, constitute the main products of the company.

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

Oil India Limited incorporates contractual provisions within its product sale agreements to address any potential variance in product delivery. These provisions ensure that both parties are aligned on response measures in the event of supply disruptions. In addition, OIL's Assets and Plants are equipped with protocols to disseminate information to consumers within a reasonable timeframe in the event of any disruption or discontinuation of products or services. This proactive communication approach helps maintain operational transparency and ensures that customers are informed and prepared to manage temporary service variations.

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 regarding 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)

Not Applicable

Independent Assurance Statement



Assurance Statement on Oil India Limited's Business Responsibility and Sustainability Report Core

For

Reporting Period:

April 01, 2024 – March 31, 2025



Bureau Veritas (India) Private Limited

72 Business Park, 9th Floor, MIDC Cross Road 'C', Opp. SEEPZ Gate #2,
Andheri (East) Mumbai-400 093 India.

To

Oil India Limited

Plot No 19, Sector 16A, NOIDA G.B.Nagar (UP)- 201301

Introduction and Objective of Work

BUREAU VERITAS has been engaged by **Oil India Limited** (hereinafter referred as “OIL”), CIN Number L11101AS1959GOI001148 to conduct an independent assurance of the Business Responsibility and Sustainability Report Core (hereinafter abbreviated as “BRSR Core”), consisting of the Key Performance Indicators (KPIs) under Environment, Social and Governance (ESG) attributes, which are mentioned in Annexure I, as prescribed under the Securities and Exchange Board of India (SEBI) Circular dated 12th July, 2023 and & SEBI/HO/CFD/CFD-PoD- 1/P/CIR/2024/177 dated December 20, 2024.

Intended User

The assurance statement is made solely for “OIL and its stakeholders” as per the governing contractual terms and conditions of the assurance engagement contract between “OIL and “Bureau Veritas”. To the extent that the law permits, we owe no responsibility and do not accept any liability to any party other than “OIL” for the work we have performed for this assurance report, or our conclusions stated in the paragraph below.

Reporting Criteria

Reporting Framework based on BRSR Core, Business Responsibility and Sustainability Report as per Annexure 1 of the SEBI circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023 & SEBI/HO/CFD/CFD-PoD- 1/P/CIR/2024/177 dated December 20, 2024, BRSR Core KPIs.

The reported information of BRSR core based on following nine ESG attributes:

1. Greenhouse Gas (GHG) Footprint
2. Water Footprint
3. Energy Footprint
4. Embracing Circularity - details related to waste management by the entity
5. Enhancing Employee Wellbeing and Safety
6. Enabling Gender Diversity in Business
7. Enabling Inclusive Development
8. Fairness in Engaging with Customers and Suppliers
9. Open-ness of Business

Assurance Standards Used

Bureau Veritas conducted reasonable assurance of BRSR Core in accordance with the requirements of the International Federation of Accountants’ (IFAC) International Standard on Assurance Engagement (ISAE) 3000 (Revised). Under this standard, Bureau Veritas has reviewed the information presented in the report against the characteristics of relevance, completeness, materiality, reliability, neutrality, and understandability.

Scope and Boundary of Assurance

- Checking that the data and information included in the BRSR Core (part of BRSR), consisting of a set of Key Performance Indicators (KPIs) / metrics under 9 ESG attributes for the reporting

period from 01.04.2024 to 31.03.2025 was fairly presented without material misrepresentation.

- Appropriateness and robustness of underlying reporting systems and processes, used to collect, analyse, and review the information reported.

Reporting Boundary: Only the standalone operations of OIL.

The Methodology Adopted for Assurance

Bureau Veritas conducted a sustainability assurance process for OIL's BRSR core disclosures for April 1, 2024, to March 31, 2025, following SEBI's BRSR guidelines. Our procedures, tailored to the provided data and associated risks, included:

- Assessing report preparation against BRSR Core parameters.
- Evaluating assumptions, data estimation, and systems for accuracy and adherence to materiality, inclusivity, and responsiveness principles.
- Verifying quantification and analysis processes through discussions with management and operational personnel.
- Reviewing stakeholder engagement, materiality assessments, and data compilation processes at corporate and plant levels.
- Auditing claims and data streams for accuracy in collection, transcription, and aggregation.
- Evaluating ESG policies, practices, and GHG emissions calculations for reliability and fairness.
- Ensuring no misrepresentation of disclosures through review of evidence and backup data.

Limitations and Exclusions

The assurance is limited to the above-mentioned scope of work and excludes the information relating to:

- Data related to the Company's financial performance disclosures.
- Activities and practices followed outside the defined assurance period stated hereinabove.
- Positional statements, expressions of opinion, belief, aim, or future intention by "OIL" and statements of future commitment.
- The assurance does not extend to the activities and operations of "OIL" outside of the scope and geographical boundaries mentioned in the report as well as the operations undertaken by any other entity that may be associated with or have a business relationship with "OIL".
- Compliance with any Environmental, Social, and Legal issues related to the regulatory authority.
- Any of the statements related to company aspects or reputation.

Conclusion

Bureau Veritas conducted a comprehensive review of OIL's BRSR core disclosures for the period April 1, 2024, to March 31, 2025, as presented in its Report. Based on the procedures performed, evidence obtained, and information and explanations provided by management, and subject to the inherent limitations outlined in the Report, in our opinion, OIL's BRSR core disclosures are, in all material respects, prepared in accordance with the Securities and Exchange Board of India's (SEBI) BRSR guidelines.

As part of our independent reasonable assurance engagement, we rigorously evaluated the robustness and appropriateness of the underlying reporting systems and processes used to collect, analyse, and validate the reported information.

Our assessment confirms that these systems are effectively designed and implemented to ensure alignment with SEBI's BRSR framework, supporting the accuracy, reliability, and completeness of the disclosures.

Responsibilities

OIL is completely responsible for the report contents, identification of material topics, and data reporting structure. The selection of reporting criteria, reporting period, reporting boundary, monitoring, and measurement of data, preparation, and presentation of information for the report are the sole responsibility of the management of "OIL. Bureau Veritas (BV) was not involved in the drafting or preparation of the report and any other backup data for the reporting period. The responsibility of BV was to provide reasonable independent assurance for the sustainability of non-financial disclosures as described in the scope of assurance.

The said assessment is properly based on the assumption that the data and information provided in the report are proper and without any discrepancy. Bureau Veritas shall not be held liable or responsible for any type of decision a person or entity would make based on this assurance statement. While reading the assurance statement, stakeholders shall recognize and accept the limitations and scope as mentioned above.

Uncertainty

The reliability of assurance is subject to uncertainty(ies) that is inherent in the assurance process. Uncertainties stem from limitations in quantification models used, assumptions, or data conversion factors used or may be present in the estimation of data used to arrive at results. Our conclusions with respect to this assurance are naturally subject to any inherent uncertainty(ies) involved in the assurance process.

Statement of Independence, Impartiality, and Competence

Bureau Veritas is an independent professional services company that specializes in Quality, Health, Safety, Social, and Environmental Management with almost 190 years of history in providing independent assurance services. Bureau Veritas has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities. We are particularly vigilant in the prevention of conflicts of interest.

No member of the assurance team has a business relationship with "OIL", its Directors, Managers, or officials beyond that required of this assignment. We have conducted this verification independently and there has been no conflict of interest.

The assurance team has extensive experience in conducting assurance over environmental, social, ethical, and health & safety information, systems, and processes and an excellent understanding of Bureau Veritas standard methodology for the assurance BRSR.

Competence

The assurance team has extensive experience in conducting assurance for environmental, social, ethical, and health & safety information, systems, and processes, along with an excellent understanding of Bureau Veritas' standard methodology for the assurance of sustainability reports.

Restriction on use of Our Report

Our Reasonable assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the company solely to assist the company in reporting on the Company's Sustainability performance and activities. Accordingly, we accept no liability to anyone other than the Company. Our deliverables should not be used for any other purpose or by any person other than the addressees of our deliverables.

The Firm neither accepts nor assumes any duty of care or liability for any other purpose or to any other party to whom our Deliverables are shown or into whose hands it may come without our prior consent in writing.



Amit Kumar
Lead Assurer
Bureau Veritas (India) Private Limited
Noida, India



Munji Rama Mohan Rao
Technical Reviewer
Bureau Veritas (India) Private Limited
Hyderabad, India

Dt: August 07, 2025

Dt: August 07, 2025

APPENDIX- 1

Stakeholder Engagement and Materiality Assessment

Stakeholder Engagement (GRI 2-29)

To improve our value proposition and meet the expectations of those involved, we at OIL understand the importance of maintaining our social license to operate. This is accomplished by regularly engaging with our stakeholders to gain a better understanding of their perspectives and needs and developing strategies that align with their expectations. Our stakeholders consist of individuals and organizations who are affected by our operations and resources and therefore have a significant influence on how we conduct our business. By collaborating with our stakeholders, we can enhance our products and processes, involve them in decision-making, and establish trust.

We actively seek to understand the concerns of our stakeholders by directly consulting with them, taking into consideration potential barriers such as language, cultural differences, gender and power imbalances, and divisions within the community. Throughout the year, we interact with various stakeholders, including employees, government and regulatory bodies, suppliers, customers, industry partners, communities, non-governmental organizations (NGOs), and contractors. These stakeholders were identified through our sustainability and annual reports, as well as those of our peers and competitors, and were categorized into 12 key groups, encompassing both internal and external stakeholders.

We uphold the human rights of all stakeholders and individuals that we engage with, including their rights to privacy, freedom of expression, peaceful assembly, and protest. We take measures to protect them from any form of retaliation for raising complaints or concerns.

Table 1: Method of Stakeholder engagement

Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisement, Community meetings, Notices Board, Website)	Frequency of engagement (Annually/ Half yearly/ Quarterly/others)- Please specify	Purpose and scope of engagement including key topics and concerns raised during such engagements
Government and other regulators			
No	Monthly, Quarterly and Annual Review	Annual, Monthly and Need-based	Support government missions to promote sustainable development goals <ul style="list-style-type: none"> • Performance appraisal through MoUs • Discussions on major investment plans
Employees			
No	Satisfaction surveys, Social Media Grievance Redressal Emails, Journals, Meetings with employee associations and unions	Annual, Quarterly, Monthly, Daily	Communication on OIL's business goals, values, and principles <ul style="list-style-type: none"> • Implementation of best practices • Facilitating learning and developing • Track key performance indicators and action plans

Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisement, Community meetings, Notices Board, Website)	Frequency of engagement (Annually/ Half yearly/ Quarterly/others)- Please specify	Purpose and scope of engagement including key topics and concerns raised during such engagements
Suppliers			
No	Supplier Meets, Industry Conclave, Access to empowered C&P committee and Vendor development programs	Annual, Quarterly, Monthly, Daily	Communicate operational decisions • Seek their performance data/information • Understand and address their concerns • Dispute resolution • Review of Contracts
Customers			
No	Annual Customer Meet Customer Interactive Meet Customer Satisfaction Survey	Annual, Quarterly	To understand their satisfaction levels • To address operational concerns • To get feedback on new product development
Joint ventures and subsidiaries			
No	Need-based meetings Reports and Newsletters	Need-based	Discussions on major investment plans' • Sharing of performance data • Facilitate decision-making on major topics
Industry partners			
No	Seminars Conferences Industry Expo Interviews Reports and Newsletters	Need-based	Share performance data Inform on keys decisions and projects • Participating in conferences and seminars • Engage in public policy advocacy
Communities			
Yes	Meetings and direct interactions, Community events, Needs analysis and Impact assessments, CSR initiatives & Corporate communication Materials	Need-based	Engaging with communities for conducting need assessment and executing community development projects • Understanding and addressing their concerns on critical incidents • Community Grievances Redressal
Contractors/ Implementing agencies			

Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisement, Community meetings, Notices Board, Website)	Frequency of engagement (Annually/ Half yearly/ Quarterly/others)- Please specify	Purpose and scope of engagement including key topics and concerns raised during such engagements
No	Need-based meetings & Website	Annual, Quarterly, Monthly, Daily	Communicate operational decisions • To align their work with company policies and mandates (Compliance)
NGOs /Civil society organizations			
No	Project meetings & Annual reviews	Need-based	Executing community development projects • Understanding and addressing their concerns on critical incidents
Media			
No		Monthly, Need-based	Relationship building • Promotion of latest initiatives and events • Increase brand recall value • Appraising performance highlights and lowlights • Point-of-view on major sectoral development
Investors			
No		Periodical, Need-based	Servicing of Investor Queries and Information about the Performance [Ref: Report on Corporate Governance]

Materiality Assessment (GRI 3-1)

In FY 2022-23, we undertook a materiality assessment guided by the GRI Standards 2021. OIL acknowledges that stakeholders may have varying levels of importance for different ESG issues. As a result, OIL categorizes ESG topics as high, medium, or low based on their significance to both internal and external stakeholders. This matrix of materiality guides strategic decision-making, mitigates operational risks, and determines priority areas for intervention by OIL. We have considered the views of stakeholders (Mentioned in table 2) and subject matter experts from different business domain within our organization, to finalize the material topics and associated impacts.

We undertook the materiality assessment in 4 steps:

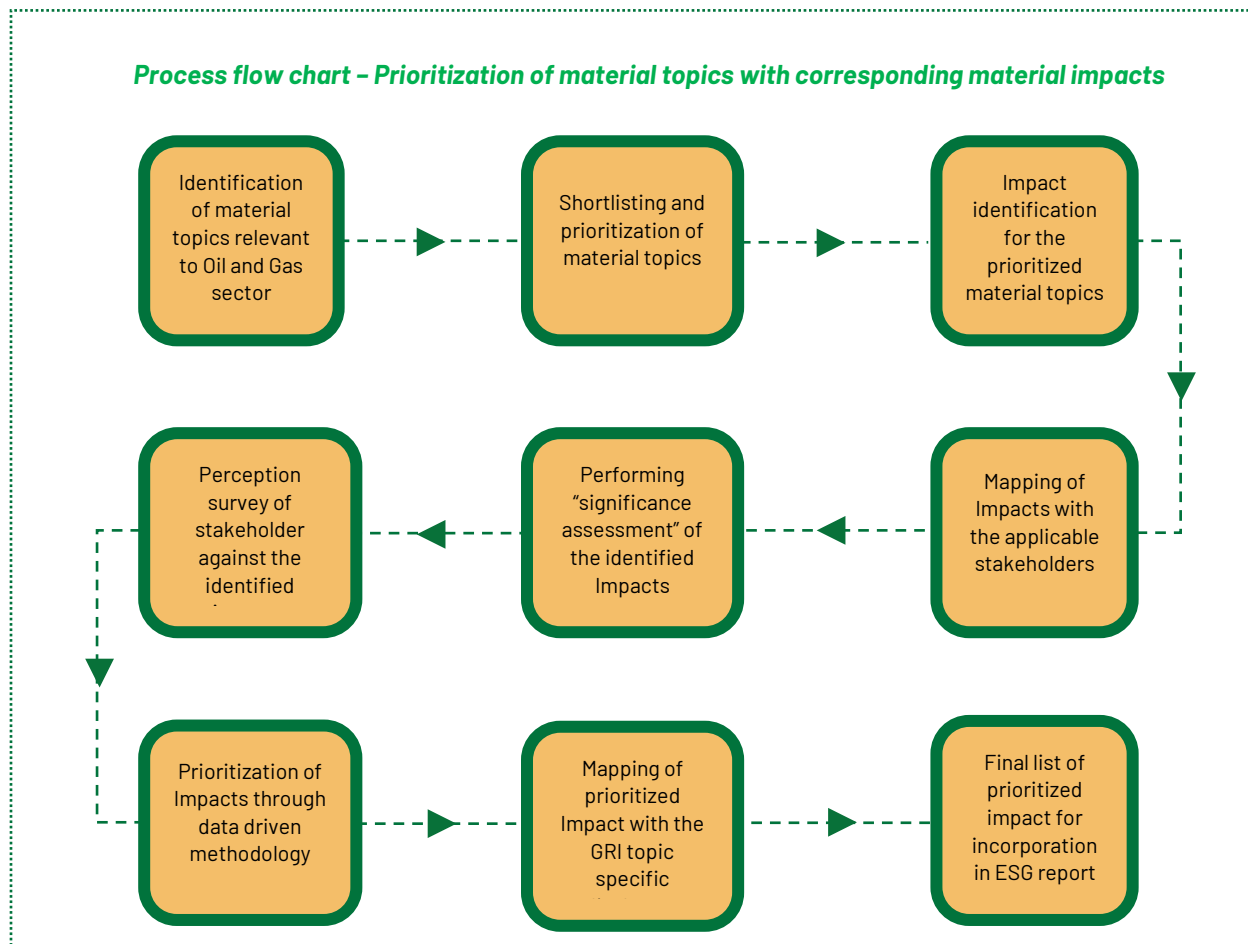
- Determining OIL's organizational context:** In this stage, a desk review was conducted to evaluate the business operations, the business relationships, and the manner in which the business interacts with its immediate environment. A sustainability context was established by examining the economic, ecological, human rights and other societal issues at local, provincial, and global levels throughout the value chain. A high-level initial overview of the activities and business relations, the sustainability framework in which these are occurring, and an outline of its stakeholders was established. This provided essential information for determining its real and potential effects. The activities, business relations, stakeholders and sustainability framework of all entities that the business controls or has an interest in, including minority interests, were also considered.
- Identify actual and potential impacts:** In this step, we took guidance from the GRI Oil & Gas Sector Standards to determine our impacts on the economy, environment, and people, including impacts on their human rights, across our activities and business relationships. Additionally, we conducted secondary research to determine the actual and potential impacts of our business and operations. Actual impacts are those that have already occurred, and potential

impacts are those that could occur but have not yet occurred. The elements of impacts considered as intended and unintended.

3. **Quantify impact:** In this step, the insights gained from the stakeholder consultation were used to identify the importance of the impacts outlined in the preceding step. Numerous actual and potential impacts were identified. The importance of the impacts was then evaluated and prioritized. Prioritization allows for action to be taken on the impacts and the material topics for reporting to be identified. Prioritization of impacts for action is pertinent where it is relevant.

The severity of the impacts is determined by their scope, scale and irremediable nature. The probability of the impact is based on the likelihood of its occurrence. The impact of the issues on human rights were also evaluated. In the event of potential adverse human rights impacts, their severity takes precedence over their likelihood.

4. **Prioritizing material topics:** In this step, we grouped our impacts under umbrella topics and prioritized them based on the quantitative analysis conducted in the previous step. Subsequently, we arrived at the list of material topics for reporting. The significance of an impact is assessed in relation to the other impacts that we have identified. Then, we arranged the impacts from most to least significant and define a cut-off point or threshold to determine which of the impacts it will focus its reporting on.





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OIL INDIA