

Sec. 3.4.1

31st July, 2025

The Secretary,
BSE Ltd.,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai 400 001
BSE Scrip Code: 500547

The Secretary,
National Stock Exchange of India Ltd.,
Exchange Plaza, Plot No C/1,
G Block, Bandra-Kurla Complex,
Mumbai 400051
NSE Symbol : BPCL

Dear Sir/Madam,

Sub: Business Responsibility and Sustainability Report for the financial year 2024-25

In terms of Regulation 34(2)(f) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we are enclosing a Business Responsibility and Sustainability Report for the financial year 2024-25 which also forms part of the Annual Report for the financial year 2024-25. The same is available on the website of the Company at www.bharatpetroleum.in.

This is for your information.

Thanking You,
Yours faithfully,
For Bharat Petroleum Corporation Limited

(V. Kala)
Company Secretary

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L23220MH1952GOI008931
2	Name of the Listed Entity	Bharat Petroleum Corporation Limited
3	Year of Incorporation	03-11-1952
4	Registered Office Address	Bharat Bhavan 4&6, Currimbhoy Road, Ballard Estate, Mumbai-400 001
5	Corporate Address	Bharat Bhavan 4&6, Currimbhoy Road, Ballard Estate, Mumbai-400 001
6	E-mail	ssc@bharatpetroleum.in
7	Telephone	(022) 22713170
8	Website	https://www.bharatpetroleum.in
9	Financial year for which reporting is being done	01-04-2024 to 31-03-2025
10	Name of the Stock Exchange(s) where shares are listed	1) National Stock Exchange (NSE) 2) Bombay Stock Exchange (BSE)
11	Paid-up Capital	₹ 4,338.50 crore as on March 31, 2025, i.e., 4,33,85,05,588 equity shares of ₹ 10 each
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: Ms. V. Kala Designation: Company Secretary Contact: 022-24173170 Email: ssc@bharatpetroleum.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 (i.e. excluding JV's and Subsidiaries)
14	Whether the company has undertaken assessment or assurance of the BRSR Core?	Yes
15	Name of assessment or assurance provider	Intertek India Private Limited
16	Type of assessment or assurance obtained	Reasonable Assurance

II. Products/Services

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

S. No.	Description of the Main Activity	Description of Business Activity	% of Turnover of the entity
1	Refining, Production, and Marketing	Refining, Production, and Marketing of Petroleum and Petrochemical Products	100%

18. 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.	High Speed Diesel	466	44.49%
2.	Motor Spirit	466	20.51%
3.	Liquid Petroleum Gas	466	16.54%
4.	Aviation Fuel	466	3.75%
5.	Compressed Natural Gas	466	2.27%
6.	Coke	466	2.23%
7.	Liquid Natural Gas	466	1.94%
8.	NAPHTHA + Natural Gas Liquid	466	1.58%
9.	Lubricants	466	0.84%
10.	Superior Kerosene Oil	466	0.15%
11.	Refinery Misc	466	5.69%
12.	Compressed Bio Gas	466	0.02%

III. Operations

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

Location	Number of Plants	Total
National	<ol style="list-style-type: none"> Refineries: 3 (Mumbai, Bina, and Kochi) Retail (Installations/Depots/TOPs): 78 LPG Bottling Plants: 54 (Including Mumbai Refinery) Lube Blending Plants: 5 Aviation: Locations/Fueling Stations/on-wheels: 66 Cross country Pipelines: 3,537 km consisting of 22 Nos. of pipeline locations. Gas: 25 Geographical Areas (GAs), covering a total of 64 districts 	<ol style="list-style-type: none"> Head Office: 1 Regional Offices: 4 258
International	0	0

20. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	28 States and 8 Union Territories
International (No. of Countries)	7 (Nepal, Bhutan, Sri Lanka, Bangladesh, Uganda, UAE, Oman)

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

Total Turnover of BPCL: ₹ 5,00,371.25 crore

Export Sales of BPCL: ₹ 6,168.69 crore

Contribution of exports as percentage of the total turnover of the entity: 1.23%

c. A brief on types of customers

Bharat Petroleum Corporation Limited (BPCL) is a leading Oil and Gas company, providing services to both retail and bulk customers. Through its extensive network of retail outlets and LPG distributorships, BPCL ensures a consistent and reliable supply of fuel and related services. In addition to serving retail customers, BPCL also caters to the energy needs of bulk customers, which include the Defense Forces, Indian Railways, State government organizations, State transport undertakings, power producers, etc. This comprehensive approach allows BPCL to play a crucial role in meeting the energy demands of multiple sectors, industries and retail consumers across the country.

IV. Employee

21. Details as at the end of March 31, 2025:

a. Employees and workers (including differently abled)*:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1	Permanent (D)	6,196	5,580	90.06%	616	9.94%
2	Other than permanent (E)	1	0	0.00%	1	100.00%
3	Total employees (D + E)	6,197	5,580	90.04%	617	9.96%
Workers						
4	Permanent (F)	2,551	2,438	95.57%	113	4.43%
5	Other than permanent (G)**	27,629	26,665	96.51%	964	3.49%
6	Total employees (F + G)	30,180	29,103	96.43%	1,077	3.57%

*The permanent employees do not include two employees on lien.

**Average of contract labor strength (includes both Project & Non-Project numbers)

Note: Contract labors are engaged by contractors for non-core, sporadic and peripheral nature of jobs as per "Contract for Services". The number is dynamic and changes depending on projects/works being undertaken by BPCL.

Business Responsibility and Sustainability Report (Contd.)

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Differently abled employees						
1	Permanent (D)	117	104	88.89%	13	11.11%
2	Other than permanent (E)	0	0	0.00%	0	0.00%
3	Total differently abled employees (D+E)	117	104	88.89%	13	11.11%
Differently abled workers						
4	Permanent (F)	60	57	95.00%	3	5.00%
5	Other than permanent (G)	0	0	0.00%	0	0.00%
6	Total differently abled workers (F+G)	60	57	95.00%	3	5.00%

22. Participation/Inclusion/Representation of Women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	11	2	18.18%
Key Management Personnel	6	1	16.67%

Note: Board of Directors includes Whole-time Directors, Government Nominee Directors and Independent Directors

23. Turnover Rate for Permanent Employees and Workers

	FY 2024-25			FY 2023-24			FY 2022-23		
	Male (%)	Female (%)	Total (%)	Male %	Female %	Total %	Male %	Female %	Total %
Permanent employees	5.09	6.82	5.39	6.17	5.50	6.11	6.01	10.67	6.41
Permanent workers	5.80	0.82	6.66	7.49	10.20	7.63	7.51	8.70	7.57

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

24. (a) Names of holding/subsidiary/associate companies/joint ventures

S. No.	Name of Subsidiary/Associate/Joint Venture (A)	Indicate whether Holding/Subsidiary/Associate/Joint venture	% of shares held	Does the entity indicated at Column A participate in the Business Responsibility and Sustainability Reporting of the listed entity? (Yes/No)
1	Bharat PetroResources Limited	Subsidiary	100%	No
2	Bharat PetroResources JPDA Limited	Subsidiary	*100%	No
3	BPCL-KIAL Fuel Farm Pvt. Ltd.	Subsidiary	**74%	No
4	BPRL International BV	Subsidiary	*100%	No
5	BPRL International Singapore Pte. Ltd.	Subsidiary	*100%	No
6	BPRL International Ventures BV	Subsidiary	#100%	No
7	BPRL Ventures BV	Subsidiary	#100%	No
8	BPRL Ventures Indonesia BV	Subsidiary	#100%	No
9	BPRL Ventures Mozambique BV	Subsidiary	#100%	No
10	Bharat Renewable Energy Ltd	Associate	33.33%	No
11	Bharat Stars Services Pvt. Ltd	Associate	50%	No
12	Central U.P. Gas Ltd.	Associate	25%	No
13	Delhi Aviation Fuel Facility Pvt. Ltd.	Associate	37%	No
14	FINO Paytech Ltd.	Associate	^21.10%	No
15	Goa Natural Gas Pvt. Ltd.	Associate	50%	No
16	GSPL India Gasnet Ltd.	Associate	11%	No
17	GSPL India Transco Ltd.	Associate	11%	No
18	Haridwar Natural Gas Pvt. Ltd.	Associate	50%	No
19	IHB Ltd.	Associate	25%	No

S. No.	Name of Subsidiary/Associate/Joint Venture (A)	Indicate whether Holding/Subsidiary/Associate/Joint venture	% of shares held	Does the entity indicated at Column A participate in the Business Responsibility and Sustainability Reporting of the listed entity? (Yes/No)
20	Indraprastha Gas Ltd.	Associate	22.5%	No
21	Kannur International Airport Ltd.	Associate	16.20%	No
22	Kochi Salem Pipeline Private Ltd.	Associate	50%	No
23	Maharashtra Natural Gas Ltd.	Associate	22.5%	No
24	Matrix Bharat Pte Ltd.	Associate	50%	No
25	Mumbai Aviation Fuel Farm Facility Pvt. Ltd.	Associate	25%	No
26	Petronet CI Ltd.,	Associate	11%	No
27	Petronet India Ltd.	Associate	16%	No
28	Petronet LNG Ltd.	Associate	12.5%	No
29	Ratnagiri Refinery and Petrochemicals Ltd.,	Associate	25%	No
30	Sabarmati Gas Ltd.	Associate	49.94%	No
31	Ujjwala Plus Foundation,	Associate	N A (Section 8 Co. Limited by guarantee. Guaranteed obligation of BPCL is ₹ 5 Lakh i.e.25% of total guaranteed obligation)	No

*Shares are held by Subsidiary – Bharat PetroResources Limited

**BPCL-KIAL Fuel Farm Private Limited is treated as Joint venture for consolidation of accounts as per IndAS.

Shares are held by wholly owned subsidiary of Bharat PetroResources Limited

^ Shareholding on fully diluted basis

VI. CSR Details

- 25. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013** : Yes
- (ii) Turnover (in ₹)** : ₹ 5,00,371.25 crore
- (iii) Net worth (in ₹)** : ₹ 80,960.09 crore

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2024-25			FY 2023-24		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	https://www.bharatpetroleum.in/images/files/BPCL-Citizen's-Charter-Jan-2025.pdf	5,116	151	The average Disposal time is 13 days.	4,100	117	The average Disposal time is 12 days.
Investors (Other than Shareholders)	https://www.bharatpetroleum.in/bharat-petroleum-for-Investors/Contact%20Information%20for%20Investor%20Grievances.pdf	0	0		0	0	0
Shareholders	https://www.bharatpetroleum.in/Bharat-Petroleum-For-Investors/Procedure-Related-to-Investor-Service-request.aspx	26	0		15	0	0
Employees and Workers	https://www.bharatpetroleum.in/images/files/BPCL-Citizen's-Charter-Jan-2025.pdf	1	1		3	0	

Business Responsibility and Sustainability Report (Contd.)

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2024-25			FY 2023-24		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Customers	https://www.bharatpetroleum.in/images/files/BPCL-Citizen's-Charter-Jan-2025.pdf	7,40,923	1,588		5,89,594	1,022	99.82% of complaints were resolved with closure time of two days and the remaining ones were addressed and closed satisfactorily within 3 days of registration.
Value Chain Partners	Integrity Pact Program is applicable on Specific Contracts exceeding ₹ 1 crore and Grievance Redressal is mentioned in Tender Notice. Further, the same is also published on the Corporate Website (link given below): https://www.bharatpetroleum.in/bharat-petroleum-for-business-associates/vendors.aspx	52	1	The pending complaint was sub judice as at 31st March 2025, hence unresolved. Further, matter was decided and complaint was disposed-off in April 2025.	17	1	The complaint pending resolution was received in last week of March 2024.
Others (Please Specify)	https://www.bharatpetroleum.in/vigilance/vigilance.aspx https://www.bharatpetroleum.in/PIDPI-booklet/index.html	Vig – 41, PIDPI - 2	Vig – 35, PIDPI - 1		Vig – 62, PIDPI - 1	Vig – 44, PIDPI - 0	

Note:

- The Company has a well-defined vigilance framework which provides a platform to employees, Directors, vendors, suppliers, and other stakeholders to lodge their grievances/complaints.
- Shareholders of the Company can send their grievances to the Company Secretary. The Company has created a designated email-ID ssc@bharatpetroleum.in exclusively for investors to raise their grievances.
- BPCL has in place a robust and easily accessible Customer Care System (CCS), enabling customers to provide their feedback, complaints, or suggestions.
- BPCL addresses the complaints lodged by citizen on Centralized Public Grievance Redress and Monitoring System (CPGRAMS) portal within the stipulated time.

27. 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 (Indicate positive or negative implications)
1.	Climate Change	Risk	Physical climate hazards such as floods and extreme weather can severely disrupt BPCL's refining and marketing operations, logistics, and supporting infrastructure. At the same time, as the company moves forward with its decarbonization goals, transition risks driven by evolving regulations, shifting markets, and emerging technologies are becoming increasingly significant, potentially affecting the valuation of existing assets and requiring accelerated investment in energy transition alternatives.	As part of our strategic response to climate change risks, BPCL has adopted a comprehensive decarbonization pathway aimed at achieving Net-Zero Scope 1 and Scope 2 emissions by 2040. Recognizing the inherent climate-related risks associated with the oil and gas sector, we are implementing a robust mitigation framework focused on reducing operational carbon intensity, enhancing energy	Physical risks, such as climate-related disruptions, could lead to asset damage, increased maintenance costs, and unplanned operational downtime, potentially impacting revenue streams. On the other hand, transition to cleaner fuels and regulatory bans on certain products like Light

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
				efficiency, and integrating low-carbon and renewable energy solutions across our value chain. Our approach combines targeted emission reduction initiatives, deployment of clean technologies, and process innovation to ensure long-term business resilience and alignment with global climate goals.	Diesel Oil (LDO) and Furnace Oil (FO) could lead to a decline in petroleum product sales and underutilization of existing refining and distribution assets. High capital investments in traditional energy infrastructure may deliver reduced returns in a low-carbon future, while simultaneously, significant additional expenditure will be required to fund climate mitigation measures, including green hydrogen, renewable energy sourcing, and decarbonization technologies.
2.	GHG and other emissions	Opportunity	BPCL has been proactively managing its emissions by deploying multiple decarbonization levers. Through robust energy efficiency upgrades, including Energy Conservation (ENCON) schemes along with renewable energy installations now providing several hundred megawatts of captive power, alternate fuel solutions like bio-CNG, biodiesel, and green hydrogen contributing to lowering carbon intensity across operations. Scaling these measures has already driven significant emissions reductions and sets the stage for resilience against future carbon pricing and asset stranding risks.	We aim to achieve Net-Zero for Scope 1 and Scope 2 GHG emissions by 2040, aligning with the national goal of Net-Zero emissions by 2070. Our climate roadmap prioritizes scaling renewable energy, improving operational efficiency, accelerating technology adoption, and investing in green fuels.	Positive Implications include reduction in emissions owing to the lower energy usage and increased operational efficiency.
3.	Energy use and transition	Opportunity	BPCL's efforts to transition to sustainable energy sources and optimize energy use are critical for reducing emissions and ensuring long-term resilience. The evolving energy landscape presents opportunities through regulatory changes, market and technological disruptions, and emerging sources of energy. However, failure to adapt to changing energy landscapes could result in increased costs, penalties, and stranded assets.	Our ENCON schemes have played a pivotal role in reducing energy consumption across our refineries. Complementing this, initiatives aligned with the Biofuel Policy, Green Hydrogen development under the SIGHT program, battery storage solutions, and the expansion of EV charging infrastructure are actively supporting our energy transition journey. We have ongoing renewable energy projects with a capital outlay of ₹1,569.58 crore currently at various stages of implementation in FY 2024-25. Additionally, we have secured an incentive for green hydrogen production under the National Green Hydrogen Mission, further reinforcing our commitment to a low-carbon future.	Positive Implications include aligning with global energy transition trends, enhancing BPCL's competitiveness, mitigating climate related risks, adopting low-carbon technologies, and contributing to a sustainable energy future.
4.	Water Management	Risk	Water is a critical resource in various aspects of BPCL's operations, including refining processes and cooling systems. Effective water management is essential for ensuring sustainable operations, particularly in regions experiencing water scarcity.	Through effective water management strategies our total water withdrawal has reduced from 61,080 TKL in FY2023-24 to 57,003 TKL this year. We ensure constant investment in water saving initiatives and technologies.	Negative implications include risks such as water shortages, pollution incidents, and regulatory non-compliance, which can impact operational continuity and stakeholder perception.

Business Responsibility and Sustainability Report (Contd.)

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5.	Waste Management	Risk	Effective waste management holds critical importance in BPCL's context due to substantial generation of hazardous and non-hazardous waste across its refining, retail, and downstream operations. Key waste streams include oily sludge and spent catalysts from refinery processes, e-waste from administrative and IT assets, and solid waste from marketing and community initiatives. If not handled properly, these can result in environmental contamination	We adhere strictly to the 5R principles—Reduce, Reuse, Recycle, Recover, and Repurpose—to drive efficient waste management across our operations. Compliance with regulatory guidelines set by MoEF&CC, CPCB, and SPCB is central to our approach. Hazardous waste, including spent clay and oil-containing residues, is safely managed through approved Treatment, Storage, and Disposal Facilities (TSDF), ensuring environmentally responsible disposal.	Improper handling of waste may lead to legal liabilities and potential suspension or revocation of authorization by the SPCB/CPCB, posing regulatory and operational risks.
6.	Product Safety and Quality	Opportunity	BPCL's focus on product quality and safety including rigorous QA/QC protocols, tamper-proof cylinder seals, traceable digital systems in LPG delivery, and advanced quality control automation that helps ensure that its fuels, lubricants, and LPG products consistently meet regulatory standards and customer expectations.	We are committed to maintaining customer trust by consistently providing high-quality products and services that ensure customer satisfaction. This dedication not only preserves our market reputation but also fulfills stakeholder expectations, reinforcing our position as a reliable and trusted brand.	Positive Implications, as high product quality and safety improve customer retention rates and reduce recall-related costs.
7.	Clean Tech	Opportunity	BPCL is actively advancing its green energy agenda through dedicated investments in renewable energy, green hydrogen, biogas, carbon capture, utilization and storage (CCUS), and EV infrastructure. By embedding clean technologies into its core operations, BPCL aims to play a leading role in driving India's transition to a sustainable energy future.	BPCL is poised to make phased investments of ₹1 Lakh crore in clean tech by 20240. Renewables, green hydrogen, and energy efficiency under Project Aspire are expected to yield strong returns through operational cost savings and access to green finance.	Positive Implications include improved access to green finance, as a result of increased investments in clean technologies.
8.	Biodiversity	Risk	Biodiversity management is an area of concern given the scale of BPCL's refining, pipeline, and land operations across diverse ecosystems. Inadequate biodiversity safeguards can result in habitat degradation and species loss, potentially leading to regulatory challenges, community opposition, and reputational damage.	As part of our strategy to mitigate the risks associated with biodiversity loss, we are committed to minimizing the environmental impact of our operations through targeted interventions. These include efficient resource utilization, emission reduction, responsible waste management, and proactive biodiversity conservation measures.	Negative Implication
9.	Human Capital and Labor Rights	Risk	Upholding human and labor rights within BPCL's operations is fundamental to fostering a culture of ethical responsibility and social accountability. Risks stemming from overlooking human and labor rights encompass potential labor disputes, safety violations, and breaches of fair labor practices.	We strongly adhere to no discrimination, no harassment and ensure that everyone in the value chain also follow the same. We uphold labor welfare through provisions for freedom of association, collective bargaining, elimination of child labor and forced labor, prioritize employee benefits, including fair wages, health, and safety measures as per Human rights requirements.	Negative Implications include not only non-compliance with regulations but also the cultivation of a negative work environment as a result of policy violations.
10.	Diversity, Inclusive Development and Community Relations	Risk	Embracing inclusive development practices within BPCL's operations is pivotal for promoting social equity and driving shared prosperity. Risks stemming from inadequate inclusivity measures encompass dissatisfaction among marginalized stakeholders,	We are committed to enhance stakeholder well-being and ensure inclusivity through our initiatives. These initiatives focus on providing a safe workplace, promoting gender diversity, fostering community well-being, empowering women, and developing skills. Our efforts aim to create a positive impact on society at large, reflecting our dedication to responsible and inclusive growth.	Negative Implication, since neglecting inclusivity concerns may invite regulatory scrutiny and violation of human rights policy. (inclusive development).

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
11.	Talent Management	Risk	Effectively managing talent is indispensable for BPCL to attract, retain, and develop a skilled workforce capable of driving innovation and sustaining growth. Risks associated with inadequate talent management include talent shortages, diminished employee engagement, and decreased organizational agility, potentially limiting the company's ability to respond to market dynamics	Learning and development are crucial for enhancing the skills of our employees and leadership. We focus on various initiatives aimed at nurturing talent, boosting efficiency, and improving productivity in our operations. These programs ensure that our workforce remains adept and competitive, driving continuous improvement and innovation across the organization. Through dedicated efforts, we create a culture of growth and excellence.	Negative Implication, neglecting talent management may lead to loss of skilled manpower, competitive edge and increased recruitment costs.
12.	Occupational Health and Safety	Risk	Prioritizing occupational health and safety is essential to protect employees and maintain productivity. Risks include workplace accidents, injuries, and regulatory non-compliance, which can compromise human well-being, leading to financial losses, reputational damage, and employee disengagement.	Our motto "Safety First, Safety Must," signifies our strong commitment to health, safety, security, and environment, which are core to our operations. Our dedication to occupational health and safety is evident through our comprehensive and proactive approach to managing safety risks and fostering a healthy work environment. We also prioritize customer health and safety by ensuring that all products and services meet the highest safety standards.	Negative Implications include the failure to ensure a safe work environment, which could result in legal liabilities and penalties.
13.	Supply Chain Management	Opportunity	The scale, complexity, and criticality of BPCL's procurement and logistics operations across its value chain requires the company to embed ESG principles into its supplier selection (e.g., low-carbon materials, ethical labor practices) process to enhance compliance and build a sustainable supply chain.	We ensure that our supplier network adheres to all applicable regulations, promoting ethical and sustainable practices. By maintaining rigorous standards, we foster a responsible supply chain that aligns with our values. This commitment enhances our operational success and supports broader sustainability goals. Through ongoing collaboration and compliance, we achieve excellence in our supply chain management.	Positive Implications because improved supply chain leads to reduced operational and compliance cost and supports long-term profitability.
14.	Customer Satisfaction and Grievance Redressal	Risk	Ensuring product stewardship and delivering customer satisfaction are imperative for BPCL to maintain its competitive edge and foster long-term customer loyalty. Risks associated with lapses in product stewardship includes product quality, communication of safe handling, responsible disposal, meeting regulatory requirements could erode market share and revenue streams.	We ensure that all customers have access to a system for registering complaints and addressing their concerns through a customer satisfaction survey, a smart 24x7 helpline, and a chatbot for immediate complaint resolution. By continuously analyzing feedback and data from these channels, we refine our strategies and practices to better meet customer needs, enhance service quality, and ensure satisfaction.	Negative Implication, failing to meet customer expectations may lead to loss of customers and revenue.
15.	Corporate Governance	Risk	BPCL operates in a highly regulated environment where evolving legal, licensing, and governance requirements both within India and globally demand constant attention and adherence. Any failure to meet these expectations, such as incidents of unethical conduct, lack of transparency, or procedural lapses, can lead to serious consequences. These may include legal proceedings, cancellation of licenses or contracts, thus adversely impacting business continuity.	Our Corporate Governance philosophy emphasizes safeguarding stakeholders' interests through transparency, complete disclosures, and ethical practices, including a strict commitment to anticorruption, anti-bribery and preventing anti-competitive conduct. We empower employees and foster collective decision-making, ensuring that diverse perspectives contribute to our strategic goals. Our commitment extends to social initiatives that benefit the community and promote sustainable development.	Negative Implications due to poor governance

Business Responsibility and Sustainability Report (Contd.)

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
16.	Cyber Security and Data Privacy	Risk	Preserving data integrity and cybersecurity is paramount for protecting BPCL's valuable assets, Intellectual Property knowledge and ensuring compliance with regulations. Risks arising from data breaches, unauthorized access, or system vulnerabilities can lead to financial losses, legal consequences, operational disruptions, and reputational damage.	We ensure the confidentiality and privacy of our customers' data by implementing a comprehensive privacy policy. Our policy outlines the measures we take to protect personal information, ensuring it is handled with the utmost care and security. We also have an effective grievance redressal system in place, allowing customers to report any concerns or breaches promptly. By addressing these grievances efficiently, we maintain trust and transparency.	Negative Implication, neglecting data integrity and cybersecurity measures may result in loss of Intellectual Property, customer data and disruption of business continuity.
17.	Economic Performance	Risk	Economic performance directly impacts the company's financial strength, including revenue growth, cost optimization, profitability, and shareholder value. These factors are also affected due to higher crude oil prices, geopolitical conflicts, and market risks.	We enhance our economic performance through strategic R&D initiatives and substantial investments. These actions underscore our commitment to sustainability and innovation, driving long-term economic growth. By aligning with national goals, we ensure a greener, more sustainable future while bolstering our financial performance. Additionally, we adhere to all tax applicable provisions and rules.	Negative Implications, as it will affect the profitability of the company.
18.	Research and Development	Opportunity	Investing in research and development (R&D) is imperative for BPCL to stay ahead of market trends, innovate new products, and enhance operational efficiency. Opportunities associated with R&D investment include technological advancements, competitiveness, and increased market relevance.	Our approach to research and development emphasizes innovation, process improvement, and energy efficiency. By partnering with leading research institutes and startups, we have gained access to cutting edge technologies and fresh perspectives, enabling the creation of solutions that meet the evolving needs of our customers.	Positive Implication, by prioritizing R&D, BPCL can foster a culture of innovation, accelerate product development cycles, and deliver solutions that meet ever changing customer demands.
19.	Asset Integrity & Process Safety	Risk	Maintaining asset integrity and process safety is essential to prevent accidents and protect human lives and the environment. Risks include equipment failures, leaks, and operational errors, which can lead to catastrophic incidents and reputational damage.	BPCL ensures process safety in line with the American Petroleum Institute's (API) recommended practices and standards. Identifying risks in asset integrity and process safety enables BPCL to implement preventive maintenance programs, conduct risk assessments, upgrade infrastructure, and enhance emergency response capabilities.	Negative Implications include the failure to ensure asset integrity and process safety, which could result in financial losses and a loss of public trust.
20.	Availability of Raw Material	Risk	Securing a dependable supply of raw materials and energy sources is a cornerstone of BPCL's operational resilience and long-term sustainability. Risks related to inadequate supply include import disruptions that can lead to loss of production, increased costs, vulnerability to market fluctuations and potentially compromising business continuity.	We focus on ensuring raw material and energy security by diversifying our supply chain, optimizing operations, exploring alternative sources, and investing in renewable energy. By leveraging technology and forming strategic partnerships, we aim to reduce reliance on volatile markets and geopolitical factors, thereby maintaining a competitive edge.	Negative Implication, as reliance on limited global suppliers may expose the company to geopolitical risks and loss of production.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

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

Disclosure questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web-link of the policies, if available.	Web Links given below*								
2. Whether the entity has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	BPCL has developed a range of policies in compliance with relevant statutes, guidelines, rules, and directives issued by the Government of India. While formulating these policies, the company considers prevailing industry practices and adheres to recognized national and international standards. Applicable standards and certifications are extensively implemented across plants and offices such as <ul style="list-style-type: none"> • Principle 3: ISO 45001:2018 (Occupational Health & Safety) & OISD (Oil Industry Safety Directorate) • Principle 6: ISO 14001:2015 (Environmental Management), ISO 14064 (Greenhouse Gas Accounting), & ISO 50001:2018 (Energy Management) • Principle 9: ISO 27001 (Information Security), ISO 9001:2015 (Quality Management), & BIS (Bureau of Indian Standards) 								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	To strengthen the sustainability performance, BPCL has established several goals and targets aligned with the NGRBC principles, focusing on ESG parameters like energy efficiency, community development, and environmental sustainability. The company is firmly committed to advancing the United Nations Sustainable Development Goals (SDGs), achieving Net Zero targets under the Paris Agreement, and upholding the principles of the UN Global Compact (UNGC). For further details on progress against the goals and targets, please refer to BPCL's sustainability Report.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.									

Web Links given below*

Principle 1	https://www.bharatpetroleum.in/images/files/CodeOfConduct_BPCL.pdf https://www.bharatpetroleum.in/images/files/Whistle%20Blower%20Policy%20(updated%202023).pdf https://www.bharatpetroleum.in/images/files/Revised-RPT-Policy-Updated-March-2025.pdf
Principle 2	https://www.bharatpetroleum.in/sustainability/health-safety-security-and-environment/policies/hse-policy.aspx
Principle 3	https://www.bharatpetroleum.in/images/files/Human-Rights-Policy.pdf https://www.bharatpetroleum.in/images/files/EOP%20BPCL(3).pdf
Principle 4	https://www.bharatpetroleum.in/sustainability/health-safety-security-and-environment/policies/hse-policy.aspx
Principle 5	https://www.bharatpetroleum.in/images/files/Human-Rights-Policy.pdf https://www.bharatpetroleum.in/images/files/POSH_English.pdf
Principle 6	https://www.bharatpetroleum.in/sustainability/health-safety-security-and-environment/policies/sustainability-policy.aspx https://www.bharatpetroleum.in/sustainability/health-safety-security-and-environment/policies/hse-policy.aspx
Principle 7	https://www.bharatpetroleum.in/sustainability/health-safety-security-and-environment/policies/hse-policy.aspx https://www.bharatpetroleum.in/pdf/holidaylistingpolicyfinal.pdf
Principle 8	https://www.bharatpetroleum.in/social-responsibility/corporate-social-responsibility/vision-and-policy.aspx https://www.bharatpetroleum.in/images/files/EOP%20BPCL(3).pdf https://msme.gov.in/public-procurement-policy
Principle 9	https://www.bharatpetroleum.in/images/files/BPCL-Citizen's-Charter-Jan-2025.pdf https://www.bharatpetroleum.in/images/files/PRIVACY_POLICY_2024.pdf

Governance, leadership, and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

It gives me great pleasure to present Bharat Petroleum Corporation Limited's (BPCL) Business Responsibility and Sustainability Report (BRSR) for the financial year 2024-25, prepared in line with SEBI's requirements. This report is

Business Responsibility and Sustainability Report (Contd.)

a reflection of our unwavering commitment to responsible corporate citizenship and sustainable development.

The global energy ecosystem is undergoing a seismic transformation driven by the urgency of climate action, the imperative to foster equitable social progress, and the growing need for energy that is clean, accessible, and affordable. At BPCL, we see this transition not as a challenge, but as an opportunity to build a future-ready organization that delivers clean, innovative, and inclusive energy solutions.

Guided by India's climate commitments under the Panchamrit Action Plan, we have pledged to achieve Net-Zero Scope 1 and 2 emissions by 2040, well ahead of the national target of 2070. This ambition is backed by a wide spectrum of clean energy initiatives spanning renewable energy, green hydrogen, biofuels, carbon capture, energy efficiency, and circular economy solutions. In line with our commitment to achieving net zero, we executed 45 energy conservation (ENCON) initiatives across our refineries during the reporting year, leading to a cumulative savings of over 40,000 Metric Tonnes of Oil Equivalent (MTOE) and a reduction of 1,31,396 MTCO₂e GHG emissions.

In the near term, our strategy is shaped by five key sustainability priorities: accelerating the transition to cleaner fuels, strengthening operational safety, advancing digitalization across HSSE systems, scaling renewable energy capacity, and decarbonizing refinery operations. FY 2024-25 was marked by meaningful progress across environmental, Social, and Governance (ESG) dimensions.

BPCL was ranked 10th globally in the Oil & Gas sector on the Dow Jones Sustainability Index and received recognitions from CDP (formerly Carbon Disclosure Project) and other leading industry platforms. In our continued push for renewable energy adoption, BPCL has installed capacity of 154.86 MW of renewable energy, including 143.06 MW from solar and 11.8 MW from wind while an additional 171 MW is under development. Addition of another 150 MW through NTPC's solar utility tender, marks a significant milestone in the ongoing expansion of our green energy portfolio.

In our downstream operations, 12,244 out of 23,642 Retail Outlets (ROs) have been solarized. Our ethanol blending program achieved its highest-ever rate at 16.35%. BPCL has planned for setting up 26 Compressed Biogas (CBG) plants across the country for further strengthening our clean energy offerings. We are also establishing 1G and 2G bio-refineries at Bargarh, Odisha, to process agricultural waste and surplus food grains into ethanol. The plant is under commissioning and ethanol production is expected to commence in September 2025.

In the electric mobility space, we established 3,428 new EV charging stations at ROs during the year, taking the cumulative total to 6,563. Strategic collaborations with

OEMs such as Ola, Ather, and Hero were also forged to deploy fast-charging infrastructure for two-wheelers, accelerating our vision of a greener future.

On circularity front, we achieved Zero Waste to Landfill (ZWL) certification across all operational sites. Our green cover expanded with the plantation of over 1.78 Lakh trees during the year leading to total green cover of 12.18 Lakh trees. Our focused water-conservation efforts led to a reduction in water withdrawal by over 4,114 TKL during the year.

Occupational safety continues to be a core priority for BPCL. All our refineries collectively surpassed 125 million man-hours without any Lost Time Accident (LTA), a testament to our strong safety culture. This was supported by over 93,000 hours of extensive training covering functional & behavioral aspects across our refineries and the adoption of advanced technologies including drones, AI, robotics, and AR/VR-enabled modules to foster a proactive safety environment.

Year after year, we continue to strengthen our commitment to nation-building in alignment with India's broader development agenda. In FY 2024-25, BPCL invested ₹179.37 crore in impactful CSR initiatives on Health & Sanitation, Education, Skill Development, Community Development, and Environmental Sustainability. Over the past 11 years, we have spent ₹1,658.95 crore to diverse CSR and community development programs, consistently creating long-term value and meaningful impact across society.

While our achievements are significant, we remain cognizant of the roads ahead. Navigating evolving regulatory landscapes, scaling emerging technologies, and ensuring a just transition across our value chain will require resilience and innovation. Backed by over ₹1 Lakh crore investment roadmap through 2040, BPCL is poised to drive India's energy transition in a more meaningful way.

Our focus remains on pioneering solutions in renewables, green hydrogen, biofuels, waste-to-energy, and digital HSSE systems. Continuous improvement is embedded in our operations through ISO-certified Integrated Management Systems (IMS) and lifecycle assessments. Guided by our mission of nation-building and our vision of "Energizing Lives," BPCL is evolving into a dynamic hub of innovation where diverse teams harness digital technologies, process intelligence, and new ideas to build a low-carbon future for India.

As we continue this journey, our aspiration remains firm: to be the most admired global energy company, delivering service excellence, advancing ecological stewardship, and shaping a resilient and inclusive future beyond energy.

Shri Sanjay Khanna

Director (Refineries) with additional charge of
Chairman & Managing Director

8. Details of the highest authority responsible for implementation and oversight of the business responsibility policy/policies

A Board-level Sustainable Development Committee (SDC) holds the highest authority, chaired by Independent Director. It oversees the implementation of the National Guidelines on Responsible Business Conduct (NGRBC) in line with BPCL's existing policies.

9. Does the entity have a specified committee of the Board/Director responsible for decision-making on sustainability-related issues? (Yes/No). If yes, provide details.

Yes, BPCL has established a Sustainable Development Committee (SDC) for decision-making pertaining to sustainability related policies and governance aspects. The committee meets every six months for ensuring effective management, compliance and strategic planning of sustainability initiatives and provides recommendations for further improvement.

As on March 31, 2025, the Committee comprised of:

1. Dr. (Smt.) Sushma Agarwal – Independent Director as Chairperson of the Committee (DIN Number: 10065236)
2. Shri Sanjay Khanna - Director (Refineries) with additional charge of Chairman & Managing Director (DIN Number: 09485131)
3. Shri A.P.M Mohammed Hanish - Government Nominee Director (DIN Number: 02504842)
4. Shri Vetsa Ramakrishna Gupta - Director (Finance) (DIN Number: 08188547)

10. Details of Review of NGRBCs by the Company

Subject for review	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee										Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	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	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes									Half Yearly	
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes									As and when Required	

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

P1	P2	P3	P4	P5	P6	P7	P8	P9
The company has the required policies and procedures in place, aligned with the above principles and conducted internal assessment of the existing policies as and when required. Various agencies within their limited scope and capacity conduct such assessments. These agencies may include government/private bodies.								

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

Not Applicable

Business Responsibility and Sustainability Report (Contd.)

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicators

- Percentage coverage by training and awareness programs on any of the principles during the financial year:

Segment	Total number of training and awareness programs held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programs
Board of Directors	2	Essentials of Finance, Roles & Responsibilities of Audit Committee, Reviewing of Financial Statements and Annual Reports, Relationship with Stakeholders including Finance team, Internal & External Audit, Related Party Transactions & UPSI, Analyzing Inter-corporate Loans and Investments, Evaluation and Review by Audit Committee including interface with ESG, Sustainability and Risk indicators, and Demystifying AI.	100%
Key Managerial Personnel	2	Evolving SEBI Regulations, Corporate Governance, Compliance, legal trends, Dispute Resolution, Energy Transition, Demystifying AI	100%
Employees other than BoD and KMPs	855	Safety, Behavioral, Functional, Technical, AI, Cyber Security, Human Rights and Well-Being	80.58%
Workers	766	Safety, Technical, Skill Upgradation and Well-Being	100%

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

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

Non-Monetary				
	NGRBC Principles	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Y/N)
Imprisonment	Nil	Nil	NA	NA
Punishment	Nil	Nil	NA	NA

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

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

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

Yes, the company has an Anti-fraud policy to establish various procedures and controls required to minimize the chances of fraud. The policy is applicable to all BPCL employees including part-time employees. The Anti-fraud policy establishes procedures to prevent, investigate fraud, and report fraud to competent authority. The policy is available on company's website ([Anti-Fraud Policy](#)).

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	FY 2023-24
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

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

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

Not Applicable as no incidents were reported.

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

	FY 2024-25	FY 2023-24
Accounts payables* X 365 (₹ in crore)	1,07,52,049.55	95,45,527.45
Cost of goods/services procured [#] (₹ in crore)	4,30,556.80	4,16,635.67 [§]
Number of days of accounts payables	25	23

Note:

*To calculate the Average Accounts Payable, the average of the opening balance (as on 1st April of the financial year i.e. 1st April 2024) and the closing balance (as on 31st March of the same financial year i.e. 31st March 2025) is considered. This approach is used because it provides a more accurate reflection of the typical level of payables maintained by the organization throughout the year, rather than relying on a single point-in-time value that may be subject to fluctuations.

[#]Cost of Goods and Services Procured includes raw materials, services, capital expenditure, and other procurement categories.

[§]The previous data has been revised as per above methodology.

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

Parameters	Metrics	FY 2024-25	FY 2023-24
Concentration of Purchases	a. (i) Purchases from trading houses (₹ in crore)	85,871.56	66,593.17
	(ii) Total Purchases (₹ in crore)	4,30,556.67	4,16,635.67
	(iii) Purchases from trading houses as % of total purchases	19.94%	15.98%
	b. Number of trading houses where purchases are made from:	22	12
	(i) Purchases from top 10 trading houses (₹ in crore)	74,673.41	64,705.23
	(ii) Total purchases from trading houses (₹ in crore)	85,871.56	66,593.17
	(iii) Purchases from top 10 trading houses as % of total purchases from trading houses	86.96%	97.16%
Concentration of Sales	a. i) Sales to dealer/distributors	4,09,546.74	3,61,252.30
	ii) Total Sales (₹ in crore)	4,98,869.01	5,05,475.73
	iii) Sales to dealer/distributors as % of total sales	82.10%	71.27%
	b. Number of dealers/distributors to whom sales are made	30,083	27,746
	c. i) Sales to top 10 dealers/distributors (₹ in crore)	2,436.35	1,994.00
	ii) Total Sales to dealer/distributors (₹ in crore)	4,09,546.74	3,61,252.30
	iii) Sales to top 10 dealers/distributors as % of total sales to dealer/distributors	0.59%	0.55%

Business Responsibility and Sustainability Report (Contd.)

Parameters	Metrics	FY 2024-25	FY 2023-24
Share of RPTs in	a. i) Purchases (Purchases with related parties) (₹ in crore)	13,363.67	13,096.62
	ii) Total Purchases (₹ in crore)	4,30,556.80	4,16,635.67
	iii) Purchases (Purchases with related parties as % of Total Purchases)	3.10%	3.14%
	b. i) Sales (Sales to related parties) (₹ in crore)	1,233.02	979.01
	ii) Total Sales (₹ in crore)	4,98,869.01	5,05,475.73
	iii) Sales (Sales to related parties as % of Total Sales)	0.25%	0.19%
	c. i) Loans & advances given to related parties (₹ in crore)	145.50	164.49
	ii) Total loans & advances (₹ in crore)	2,262.50	2,192.73
	iii) Loans & advances given to related parties as % of Total loans & advances	6.43%	7.50%
	d. i) Investments in related parties (₹ in crore)	8,976.87	8,388.84
	ii) Total Investments made (₹ in crore)	14,416.71	14,458.02
	iii) Investments in related parties as % of Total Investments made	62.27%	58.02%

Leadership Indicators

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

Total number of awareness programs held	Topics/principles covered under the training	Category of Value Chain Partners covered	% age of value chain partners covered (by value of business done with such partners) under the awareness programs
	Nil		

Note: Recognizing the growing importance of responsible value chain management, BPCL has already initiated the process of value chain assessments.

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 established well-defined process to avoid conflict of interests, wherein directors are required to disclose their interests through Form MBP-1 at Board meetings in line with the Companies Act, 2013. The Board is apprised of any transactions involving a director's interest, following which the concerned director does not participate in the discussions on the matter. Additionally, BPCL has adopted a Code of Conduct for Board Members and Senior Management Personnel which mandates a declaration from directors to refrain from participating in any situation that directly or indirectly conflicts with the Company's interests. The Code explicitly prohibits directors from making decisions on matters where a personal conflict of interest exists or is perceived. The Code of Conduct is available at: <https://www.bharatpetroleum.in/images/files/CodeOfConduct-BPCL-7-3-24.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

	Current Financial Year	Previous Financial Year*	Details of improvements in environmental and social impacts
R&D	12.86%	7.59%	Expenditure in new and energy efficient refining processes, new formulation developments, green hydrogen implementation, emerging green energy technologies
Capex	5.24%	5.24%	R&D facilities augmentation, HSSE and staff welfare related Capex investments, and renewables

The percentage of R&D and Capex investments in environment and social initiatives are determined by identifying and segregating total R&D and Capex expenditures made towards environmental sustainability (e.g., energy efficiency, renewables) and social well-being (e.g., HSSE, staff welfare).

*The data for the previous year is revised as per the methodology defined above.

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

Yes, BPCL has established several procedures and initiatives that reflect its commitment to sustainable sourcing, with a strong focus on inclusivity, safety, and responsible procurement practices.

BPCL adheres to the Public Procurement Policy for Micro and Small Enterprises (MSE) Order, 2012 and its subsequent amendments. During FY 2024-25, the company's total procurement of goods and services, excluding items, which are beyond the scope of MSEs which inter alia include Crude Oil, Petroleum Products, logistics cost through shipping, Railways & Pipelines, LNG/Natural Gas, API Line pipes, OEM spares & services, proprietary items and services, Technology Licenses and Licensor mandated items, Plant & Machinery, where MSEs were eligible to participate stood at ₹10,136.27 crore. Of this, procurement from MSEs amounted to ₹3,222.99 crore, achieving 31.80%, well above the mandated target of 25%. BPCL also facilitates early payments to its MSME vendors through the Trades Receivable Discounting System (TReDS).

The Organization, in its bid to enhance procurement from MSEs, participated in various Vendor Development Programs for MSEs organized by MSME Development and Facilitation Offices (DFOs), wherein over 1,800 vendors participated. The Company also organized two online Special Vendor Development Programs for MSE SC/ST and MSE Women BPCL vendors, who benefited from detailed presentations by the officials of MSME and National SC/ST Hub Office (NSSHO). In all these programs, vendors were invited and apprised of current and future business requirements of the Company as well as emerging trends/ technologies.

BPCL engages contractors for a wide range of services and recognizes its responsibility to ensure a safe and healthy work environment for all service providers. As part of the contractor selection and pre-qualification process, past safety performance and safety capability assessments are key evaluation criteria. Feedback on contractor performance is collected from all sites and routed through the Regional Environment Head (REH) to the Central Procurement Organization (CPO) for record maintenance and future reference.

The company is also working toward integrating broader environmental and social criteria into its procurement processes. Plans are underway to develop a supplier sustainability framework and conduct value chain assessments in the coming year.

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

31.80% inputs were sourced sustainably.

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.

BPCL ensures responsible management of waste materials to minimize environmental impact and maximize resource recovery.

BPCL has developed a Waste Plastic Road (WPR) Process to enable sustainable for effective utilization of plastic waste. This initiative is a significant step towards reducing adverse environmental impacts of plastic waste and curbing its entry into the food. Integrating plastic waste into road construction enhances durability of the roads and prevents road damage due to seepage of rainwater. The initiative supports the objectives of the "Swachh Bharat Mission". BPCL envisions that the adoption of this initiative for road construction throughout the country can help address the issue of plastic waste management, reduce up to 3 times for every ton of plastic used and thus incorporating principles of circular economy into waste management.

The Plastic Waste Management Rules mandate Extended Producers Responsibility (EPR) for managing plastic waste packaging. As a registered Brand Owner under the Extended Producer Responsibility (EPR) framework for plastic packaging used in lubricants, BPCL successfully met its EPR obligations in FY 2024-25 by reclaiming plastic waste equivalent to approximately 5,551 MT.

E-Waste is being disposed as per E-waste Management Rules 2022 requirements. BPCL is guided by an internal waste management manual, with the IS Department centrally overseeing disposal across locations.

Hazardous waste primarily consists of spent catalysts, oily sludge, and other refinery by-products. Spent catalysts containing valuable metals are sent to certified recyclers for recovery, co-processing, or incineration. Oily sludge from storage tanks and Effluent Treatment Plants (ETPs) is processed with recovered oil, blended into finished products, while residual sludge is treated through bioremediation or incineration as required.

Kitchen waste generated in refinery townships and canteens is processed in waste management plants to produce biogas and compost. Biomedical waste is handled according to the Biomedical Waste Management Rules, 2016, and batteries are disposed off by with registered recyclers through a buyback policy.

Non-hazardous wastes are managed through the reduction, reuse, and recycling process.

Waste Management System at BPCL:

BPCL's waste management system distinctly categorizes waste into hazardous and non-hazardous types, each managed through tailored disposal and recycling approaches. Hazardous materials like spent

Business Responsibility and Sustainability Report (Contd.)

catalysts and slop oil are recycled either by authorized processors or through in-house systems for reuse. Non-hazardous waste, including plastics, lightweight packaging, and canteen waste, is internally repurposed or sold to approved vendors, supporting outputs like bio-manure. Additionally, hazardous waste streams such as spent clay or oily residues are securely landfilled at TSDFs. Biomedical waste is predominantly incinerated, often handled through partnerships with government healthcare facilities.

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?**

The Plastic Waste Management Rules require Extended Producer Responsibility (EPR) for managing plastic packaging waste.

Yes, BPCL is a registered Brand Owner under the Extended Producer Responsibility (EPR) framework for the plastic packaging used in the lubricants sold. BPCL has successfully fulfilled its EPR obligations in FY 2024-25 by reclaiming plastic waste equivalent to 5,551 MT.

Leadership Indicators

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

NIC Code	Name of Product /Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
46610	Blending of lubricants and additives	0.83%	BPCL Wadilube Plant Facility	Yes	Yes. Results communicated through Annual Report FY 2022-23 (https://www.bharatpetroleum.in/pdf/OurFinancial/Complete-BPCL-AR-2022-23---English-Final-9fc811.pdf), Page 169-170

Note: % of total turnover contributed in FY 2023-24 is revised from 0.6% to 0.8%

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

Name of the Product/ Service	Description of the Risk/Concern	Action Taken
Lubricants	Climate Change- Carbon footprint of 1.34 Kg CO ₂ is created from producing 1 litre of lubricant at Wadilube.	1. A 20 kWh Solar plant installed at the facility led to 18% reduction in impact caused. 2. The overall impact due to plastic waste reduced by 0.33% through plastic waste recycling.
	Metal Depletion- Metal depletion equivalent to producing 1 litre of lubricant is 9.81 X 10 ⁻⁴ Kg Cu.	Recycling of metals has reduced impact by 0.39%.
	Freshwater consumption- For 1 liter of lubricant produced at Wadilube facility, 7.9 X 10 ⁻⁴ m ³ of fresh water is consumed.	1. Recycling of steam water as condensate resulted in reduction of water footprint by 4.58%. 2. Water footprint of the lubricant from cradle to grave reduced by 14.85%

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2024-25	FY 2023-24
Oil Recovered from Sludge, Reprocessed Slop, ETP Sludge Recycled/Reused at Site	0.07%	0.23%

Note: The cost of oil recovered from sludge, including reprocessed slop and recycled/reused ETP sludge, could not be directly calculated due to the absence of distinct cost allocation at the recovery stage. Therefore, the total recovered oil (product) has been estimated based on the weight of the recovered material relative to the total refinery throughput.

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:

	FY 2024-25			FY 2023-24		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	Nil	Nil	5,551	Nil	Nil	4,891
E-waste	Nil	Nil	Nil	Nil	Nil	Nil
Hazardous waste	Nil	Nil	Nil	Nil*	Nil*	Nil*
Other waste (Non-Hazardous Waste)	Nil	Nil	Nil	Nil	Nil*	Nil

Note: BPCL is a registered Brand Owner under the Extended Producer Responsibility (EPR) framework for the plastic packaging used in the lubricants sold. BPCL has successfully fulfilled its EPR obligations in FY 2024-25 by reclaiming plastic waste equivalent to 5,551 MT.

*The disclosure for the previous year has been restated in alignment with the updated methodology

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Packaging Material	Nil

Note: BPCL is a registered Brand Owner under the Extended Producer Responsibility (EPR) framework for the plastic packaging used in the lubricants sold. BPCL has successfully fulfilled its EPR obligations in FY 2024-25 by reclaiming plastic waste equivalent to 5,551 MT.

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	5,580	5,580	100.00%	5,580	100.00%	NA	NA	5,580	100.00%	5,580	100.00%
Female	616	616	100.00%	616	100.00%	616	100.00%	NA	NA	616	100.00%
Total	6,196	6,197	100.00%	6,196	100.00%	616	9.96%	5,580	90.04%	6,196	100.00%
Other than Permanent employees											
Male	0	0	0	0	0	NA	NA	0	0	0	0
Female	1	1	100%	1	100%	1	100.00%	NA	NA	1	100.00%
Total	1	1	100%	1	100%	1	100.00%	0	0	1	100.00%

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	2,438	2,438	100.00%	2,438	100.00%	NA	NA	2,438	100.00%	2,438	100.00%
Female	113	113	100.00%	113	100.00%	113	100.00%	NA	NA	113	100.00%
Total	2,551	2,551	100.00%	2,551	100.00%	113	4.43%	2,438	95.57%	2,551	100.00%
Other than Permanent workers											
Male	26,665	26,665	100.00%	26,665	100.00%	NA	NA	0	0.00%	0	0.00%
Female	964	964	100.00%	964	100.00%	0	0.00%	NA	NA	0	0.00%
Total	27,629	27,629	100.00%	27,629	100.00%	0	0.00%	0	0.00%	0	0.00%

Business Responsibility and Sustainability Report (Contd.)

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

	FY 2024-25	FY 2023-24
i) Cost incurred on well-being measures (well-being measures means well-being of employees and workers (including male, female, permanent and other than permanent employees and workers) (in ₹ crore)	240.05	200.24
ii) Total revenue of the company (in ₹ crore)	5,00,371.25	5,06,805.81
iii) Cost incurred on well-being measures as a % of total revenue of the company	0.05%	0.04%

Note: Revenue means "Total Revenue from Operations – From Audited P&L Statement" as stated in Annexure I - Format of BRSR Core and should not include "Other Income".

2. Details of retirement benefits, for current FY and previous FY:

	FY 2024-25			FY 2023-24		
Benefits	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100.00%	100.00%	Yes	100.00%	100.00%	Yes
Gratuity	100.00%	100.00%	NA	100.00%	100.00%	NA
ESI	0.00%	100.00%	Yes	0.00%	100.00%	Yes

Note: Gratuity covers only permanent workers.

ESI is applicable only for contract workers.

3. Accessibility of workplaces

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

Yes, the company's premises are accessible to differently abled employees and workers. BPCL ensures that the plants and offices are equipped with facilities such as wheelchairs, ramps, lifts, and accessible washrooms to support the comfort and ease of differently abled employees and workers basis the requirement of the location.

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, the company has a human rights policy and an equal opportunity policy in place in accordance with the provisions of Rights of Persons with Disabilities Act, 2016. BPCL is committed to creating an inclusive workplace that is free from discriminatory practices against the disabilities and advocating equal chances for everyone to work, learn and grow within the organization.

The policies can be accessed through the following link.

[https://www.bharatpetroleum.in/images/files/EOP%20BPCL\(3\).pdf](https://www.bharatpetroleum.in/images/files/EOP%20BPCL(3).pdf)

https://www.bharatpetroleum.in/images/files/Human_Rights_Policy_BPCL.pdf

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100.00%	97.98%	100.00%	100.00%
Female	100.00%	100.00%	0.00%	0.00%
Total	100.00%	98.99%	100.00%	100.00%

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

		Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	Yes	<p>BPCL has an open-door policy that empowers employees at all levels to directly engage with leadership, transcending hierarchical boundaries. BPCL upholds a culture of openness and transparency, actively encouraging employees to communicate their concerns through multiple channels with their Line Managers, Heads of Departments, Human Resources, the Employee Satisfaction Enhancement (ESE) Department, and the Senior Leadership Team.</p> <p>To effectively address workplace concerns, BPCL has instituted comprehensive mechanisms and policies such as the Grievance Management System (Samadhan Portal), Safety Committees, the Internal Committee under POSH, the Whistle-blower Policy, and the Human Rights Policy. Through these platforms employees and workers can lodge their complaints anonymously with their line manager or HR or directly to the ESE department. Detailed procedures and FAQs related to the ESE process are readily accessible via the company's intranet.</p> <p>During induction, new recruits are trained to organizational policies, including the Code of Conduct, Discipline and Appeal Rules (CDA Rules)/ Standing Orders, and the Prevention of Sexual Harassment (POSH) guidelines to make them aware about the company's rules and compliances.</p>
Other than Permanent Workers	Yes	
Permanent Employees	Yes	
Other than Permanent Employees	Yes	For contractual workers, location level committees have been setup to communicate their grievances and get them redressed on monthly basis.

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

Category	FY 2024-25			FY 2023-24		
	Total employees/ workers in respective category (A)	No. of employees/ Workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/ workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total permanent employees	6,196	0	0.00%	5,596	0	0.00%
Male	5,580	0	0.00%	5,069	0	0.00%
Female	616	0	0.00%	527	0	0.00%
Total permanent workers	2,551	2,447	95.92%	2,910	2,810	96.56%
Male	2,438	2,356	96.64%	2,763	2,687	97.25%
Female	113	91	80.53%	147	123	83.67%

8. Details of training given to employees and workers:

Category	FY 2024-25					FY 2023-24				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	5,580	5,580	100.00%	5,580	100.00%	5,069	5,069	100.00%	5,069	100.00%
Female	617	617	100.00%	617	100.00%	527	527	100.00%	527	100.00%
Total	6,197	6,197	100.00%	6,197	100.00%	5,596	5,596	100.00%	5,596	100.00%
Workers										
Male	29,103	29,103	100.00%	29,103	100.00%	27,971	27,971	100.00%	27,971	100.00%
Female	1,077	1,077	100.00%	1,077	100.00%	786	786	100.00%	786	100.00%
Total	30,180	30,180	100.00%	30,180	100.00%	28,757	28,757	100.00%	28,757	100.00%

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	5,580	5,580	100.00%	5,069	5,069	100.00%
Female	617	617	100.00%	527	527	100.00%
Total	6,197	6,197	100.00%	5,596	5,596	100.00%
Workers						
Male	29,103	2,438	8.38%	27,971	2,763	9.88%
Female	1,077	113	10.49%	786	147	18.70%
Total	30,180	2,551	8.45%	28,757	2,910	10.12%

Business Responsibility and Sustainability Report (Contd.)

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, BPCL has implemented a comprehensive Health, Safety, and Environment (HSE) Policy aligned with globally recognized ISO 45001 – Occupational Health & Safety Management System across all its refineries. The HSE policy serves as guidance note for maintaining a safe, healthy, and productive workplace. Each operating location has a dedicated HSSE manager accountable for ensuring compliance with the Regulatory and statutory requirements without compromising on HSE Policy and implementation of safety practices.

To minimize risk of incidents, injuries, and occupational hazards, BPCL has developed comprehensive Standard Operating Procedures (SOPs) and safety protocols that are reviewed and updated regularly. In line with BPCL's commitment to safety standardization, the company has adopted Corporate Safety Management System (CSMS) and 12 Life Saving Rules (LSRs) across all business units. In addition, BPCL conducts detailed Hazard Identification and Risk Assessment (HIRA) and Aspect-Impact (AI) analysis at all operational sites. These proactive measures ensure that potential risks are identified, evaluated and mitigated through appropriate control measures.

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

BPCL has instituted a robust Corporate Safety Management System (CSMS) aimed at managing health and safety risks to a level that is As Low as Reasonably Practicable (ALARP). The CSMS drives continuous safety improvement across all operations and prescribes minimum compliance requirements for safety management systems. It is applicable enterprise wide encompassing all operations, assets, facilities, employees, contractors, and relevant stakeholders.

To facilitate proactive safety management, BPCL has developed a dedicated safety portal for Incident reporting, capturing leading and lagging indicators, promoting organizational learning from incidents and Ensuring effective corrective and preventive actions (CAPA)

Comprehensive Hazard Identification and Risk Analysis (HIRA) studies have been conducted across all operating locations. Additionally, Threat

Vulnerability & Risk Assessments (TVRA) and Security Audits are carried out to address evolving risks. Each site has documented Aspect-Impact (AI) Assessments, along with Quantitative Risk Analysis (QRA) and Hazard and Operability (HAZOP) studies, aligned with the 175 safety requirements prescribed by the Oil Industry Safety Directorate (OISD) and the Petroleum and Natural Gas Regulatory Board (PNGRB) guidelines.

BPCL has also implemented Process Safety Management (PSM) principles across its refinery operations to establish inherently safe workplaces and prevent catastrophic events. In line with global best practices, BPCL has adopted the American Petroleum Institute (API) Recommended Practice 754 for identifying and measuring Process Safety Events (PSEs). This ensures that such events are systematically monitored, recorded, analyzed, and used to strengthen preventive systems.

BPCL conducts regular internal safety audits to identify risks, verify compliance with standard operating procedures, and evaluate the effectiveness of safety performance measures. In addition, External Safety Audits (ESAs) are conducted by regulatory authorities such as OISD, PNGRB, and the Petroleum & Explosives Safety Organization (PESO). The Surprise Dip Stick Audit (SDSA) mechanism has been enhanced to ensure strict adherence to BPCL's 12 Life Saving Rules (LSRs) at all locations.

Through these integrated systems and audits, BPCL reinforces its commitment to a zero-incident culture, operational integrity, and stakeholder safety.

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

Yes. BPCL actively encourages employees to report potential risks, hazardous situations, and near misses. All incidents recorded in the company's portal are thoroughly investigated through Root Cause Analysis, with findings transparently shared across the organization to foster collective learning and safer operations. Dedicated awareness initiatives reinforce the importance of reporting near misses among both employees and contractors.

Safety Committee meetings and Monthly Safety Theme activities play a crucial role in raising awareness, addressing safety issues, and driving continuous improvement. These committees, comprising equal representation from workers and management, are formed in line with statutory requirements to review safety concerns and implement audit recommendations.

BPCL urges all functional leaders, supervisors, employees, and contract personnel to embed safe practices into daily operations, planning, and development activities. The workforce is encouraged to actively report safety concerns and propose suggestions to strengthen the overall safety framework. Comprehensive safety policies and SOPs are in place to prevent incidents, injuries, and exposure to risks, protecting employees, contractors, customers, tank truck drivers, and the communities where BPCL operates.

In addition, BPCL places strong emphasis on fire safety, first aid, emergency preparedness, and the safe handling of hazardous materials. Periodic safety campaigns are conducted to spotlight specific areas such as safe driving, use of personal protective equipment (PPE), and workplace ergonomics, further enhancing the safety culture across all locations.

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

Yes, BPCL is deeply committed to safeguarding the health and safety of its workforce, extending this commitment beyond standard workplace requirements to include broader health and well-being initiatives. In line with provisions under the Factories Act, the company organizes comprehensive medical examinations twice a year for employees and contract workers at its operating sites and refineries.

BPCL ensures that first-aid kits are readily available at all locations and equips 20% of its workforce with first-aid skills through dedicated training and refresher programs, enhancing their ability to respond to health emergencies. The company also maintains Occupational Health and Safety (OHS) centers at its sites, offering employees and workers convenient access to healthcare support.

These measures, coupled with a focus on building health awareness and fostering a culture of safety, demonstrate BPCL's holistic approach to promoting the physical well-being of its people, going beyond purely occupational needs.

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

Safety incident/number	Category	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.00	0.00
	Workers	0.022	0.038
Total recordable work-related Injuries	Employees	0	0
	Workers*	2	3
No. of fatalities	Employees	0	0
	Workers**	2	1
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

*LPG- 1 - Uluberia: Contract worker's hand up to elbow got trapped into chain sprocket. (Included)

GAS-1 - Saharanpur: Residual gas in pipeline came in contact with the spark due to which fire got ignited and the contract worker got injured (Hospitalised for 2 Months) (Included)

**GAS-1 - Jagatsinghpur: A contract worker entered the SV chamber pipeline Unfortunately during valve operation he fell unconscious & was unable to exit. (1 Fatality Occurred) (Included)

KR-1 - Fatal Accident of a contract worker in Fabrication yard while handling boiler tubes on a structure

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

BPCL places the highest priority on the safety and well-being of its personnel. To this end, all employees participate in a comprehensive "Safety in the Workplace" training program conducted at operational sites, ensuring compliance with all applicable legislative and regulatory standards. BPCL's Health, Safety, and Environment (HSE) Policy emphasizes the integration of appropriate technologies to minimize the environmental impact of operations. Reflecting this commitment, both refineries and marketing business units are certified under ISO 9001:2015 for quality management, ISO 14001:2015 for environmental management, and ISO 45001:2018 for occupational health and safety management systems.

A safe and sustainable workplace at BPCL is realized through a suite of well-established safety management systems. These include operation and maintenance procedures, a structured work permit system, use of personal protective equipment (PPE), risk analysis and management processes, and extensive safety training programs covering induction, refresher, and role-based workshops. Additionally, systems like Process Safety Management (PSM), Management of Change (MOC), and structured safety audits are in place to continuously assess and improve safety performance. Active employee participation is encouraged in building a strong safety culture through initiatives like incident investigation and analysis, emergency preparedness, and integration of safety principles during facility design and construction phases.

Engineering safety is embedded from the design stage, with BPCL incorporating Safety Integrity Level (SIL-3) parameters in critical process controls. Asset integrity is maintained in line with the latest industry standards and engineering practices. Firefighting systems are developed as per OISD and NFPA guidelines, while electrical safety is ensured through earthing systems designed in accordance with CEA guidelines and IS 3043. An Integrated Management

Business Responsibility and Sustainability Report (Contd.)

System (IMS), combining ISO 9001, 14001, and 45001, is implemented across locations to promote consistency and continual improvement.

Emergency preparedness is a key focus area, with every location having a comprehensive Emergency Response and Disaster Management Plan (ERDMP) approved in line with PNGRB guidelines. The effectiveness of emergency systems is tested through regular mock drills. The Work Permit System incorporates Job Safety Analysis (JSA), incident reporting mechanisms, and structured safety meetings across various organizational levels to promote proactive risk management. BPCL also emphasizes Off-the-Job Safety, extending its commitment to safety and well-being beyond the workplace and into the homes of its employees and their families.

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

	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	Nil	0	0	Nil
Health & Safety	0	0	Nil	0	0	Nil

14. Assessments for the year:

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

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

All BPCL's operating locations strictly adhere to multiple regulatory requirements, including those set by ISO 45001 (Occupational Health and Safety Management System), OISD (Oil Industry Safety Directorate), the Petroleum and Explosives Safety Organization (PESO), the Petroleum and Natural Gas Regulatory Board (PNGRB), as well as relevant BIS and API standards. Comprehensive operating procedures, manuals, and validated Emergency Response and Disaster Management Plan (ERDMP) documentation guide all site activities.

All safety-related incidents are promptly reported and investigated by qualified teams, with the depth of review tailored to the severity of each incident. BPCL ensures that appropriate corrective actions are implemented to address identified issues and prevent recurrence. Lessons learned from such incidents are systematically shared with stakeholders, while the effectiveness of remedial measures is continuously monitored and evaluated through regular safety audits.

Major health and safety risks are addressed through a combination of technological and digital solutions, targeted training and workshops to build safety competencies, and ongoing monitoring and reviews to strengthen overall safety performance.

Leadership Indicators

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

(A) Employees: Yes, the company has internal schemes that provide coverage for both accidental and non-accidental deaths, with compensation determined as per the provisions of these schemes.

(B) Workers: Yes, the company's internal policies extend similar coverage to permanent workers for accidental and non-accidental fatalities, with compensation aligned to the scheme guidelines. Contract workers are also covered under the Employees' State Insurance Corporation (ESIC) or the Employees' Compensation Act. In the event of death arising out of workplace accidents of any contract worker, BPCL extends compensation equal to 100 times of Basic + DA to the family members of the deceased.

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

The contractor is responsible for ensuring timely payment of wages to all contract workers. Before their monthly bills are processed, contractors are required to submit copies of wage records, PF/ESI challans, and proof of remittance of

PF/ESI dues for their contract workforce. Wage payments must be made electronically via NEFT transfers directly into the bank accounts of the contract workers. To achieve 100% compliance with contract requirements, the contractor is mandated to use electronic/NEFT transfers for all payments. Additionally, the disbursement of wages is authenticated and verified by the primary employer's representative.

In the context of the current value chain ecosystem in India, this information could be furnished only for contractors, who have been considered as the relevant value chain partners for responding to this question.

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
Employees	0	0	0	0
Workers	2	1	0	0

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

Yes, BPCL is deeply committed to the welfare of its retired employees. The company has upgraded its online portal to provide a practical and user-friendly platform, which includes features such as self-updating of personal contact information and mobile accessibility. BPCL also offers comprehensive pre-retirement training programs designed to support physical health, mental well-being, financial literacy, and personal development. These programs address key areas like health management, fitness regimens, stress management, and coping strategies for emotional resilience. They further equip employees with essential knowledge on investment planning, retirement savings, pension schemes, and overall financial management, helping to secure their financial future post-retirement. Through these initiatives, BPCL ensures its employees receive a holistic set of tools for a fulfilling and healthy retired life, underscoring the company's steadfast commitment to its workforce even beyond active service.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	Nil
Working Conditions	Nil

Note: Recognizing the growing importance of responsible value chain management, BPCL has initiated value chain assessments

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

Any value chain partner accessing our operating locations, abides by the workplace health and safety guidelines, a few such initiatives are outlined below:

Value Chain Partner	Health and Safety Concerns	Major Efforts Undertaken
Contractors Executing various Project Works at Project locations	<p>Life risks due to:</p> <ol style="list-style-type: none"> 1) Fall from height during work execution. 2) Fall and trapped inside Excavated Pit and buried due to soil collapse 3) Trapped inside confined space & life risk due to suffocation, Fire situation 4) Fire accident due to working in Hazardous area (Brown Field locations) 5) Material handling and accident due to failure of lifting equipment, unconducive site condition 	<ol style="list-style-type: none"> 1. Contractors and workmen undergo a mandatory induction program prior to commencing work, focusing on safety rules, regulations, SOPs, CSMS objectives, Project HSSE Management and Assurance Plan. 2. They are required to use PPE, comply with 12 Life Saving Rules, and have a mitigation plan for construction hazards. 3. A HIRA/HAZOP Study is conducted before work commences, and contractors are required to have a HSSE supervisor before job execution. 4. Regular safety awareness enhancement activities, such as Toolbox Talks, Safety Committee Meetings, and site visits, are organized to ensure safety and deal with violations through CAPA. 5. A competency building and safety awareness development program was organized for contract workers at regional, HQ, and site levels. The program included construction safety, first-aid training, and standard operating procedures (SOPs), with 2228 participants and 4016 training manhours.

Business Responsibility and Sustainability Report (Contd.)

Value Chain Partner	Health and Safety Concerns	Major Efforts Undertaken
		<ol style="list-style-type: none"> In 2024-25, 14,79,136 man-days were worked at project sites without LTA. Contractors and employees are encouraged to report any near-miss or breach pertaining to Life Saving Rules(LSR). This year, 280 near-misses and 253 LSR breaches were reported across all 77 project locations. 36 health check-up camps were organized, benefiting 1535 contract workers around the project site.
Mobile Cascade crew/ CNG stations	CNG leakage during filling LCV cascade at Mother Station	<ol style="list-style-type: none"> The maintenance checklist includes a visual inspection of stainless steel tubing and a soap solution test of threaded joints. Advisory note issued regarding the safe transit of CNG cascades via LCV/HCV. 517 safety campaigns were conducted focusing on handling emergency situations involving 7500 customers including drivers, dealers, compressor operators.
TT Crew	Road Transport of hazardous/ flammable fuels	<ol style="list-style-type: none"> 10986 (Retail) + 10927 (LPG) TT Crew members received Defensive Driving Training (DDT). 10695 (Retail) + 10339 (LPG) TT crew members received simulator-based DDT training. 225 (154 Retail & 71 LPG) Health check-up camps conducted
Retail Network/Dealers/ Distributors	Fire accidents during product transfer	Mock drills on emergency situations were held at several ROs in accordance with the ERDMP to boost staff confidence and skills.

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.

BPCL upholds a corporate governance philosophy centered on transparency, robust disclosures, employee empowerment, collective decision-making, and social responsibility. This philosophy aims to protect stakeholder interests and integrate their perspectives into the company's growth and sustainability journey. BPCL identifies key stakeholders as those who are significantly impacted by its operations or who hold the capacity to influence its business activities. The company recognizes that maintaining open lines of communication and building synchronistic relationships with stakeholders are essential for fostering trust, collaboration, and long-term value creation. Regular engagement helps BPCL understand stakeholder expectations on environmental, social, and governance matters, allowing the company to proactively address emerging sustainability challenges. As part of its structured approach, BPCL classifies stakeholders into internal and external categories, based on their level of influence and impact on the company's sustainability performance.

The process begins by identifying and prioritizing stakeholders considering the extent of their influence on the company and their potential to be affected by BPCL's activities. This is followed by setting parameters for assessing material topics through three dimensions: importance, impact, and influence. BPCL undertakes a broad review to compile a preliminary list of key issues relevant to stakeholders.

To deepen this understanding, BPCL engages stakeholders through multiple channels including formal surveys, direct consultations, workshops, and regular interactive sessions. Notably, BPCL conducted a formal stakeholder survey during the year to gather direct feedback, further enriching its insights. Discussions with key internal and external stakeholders help prioritize the importance of various issues, ensuring that the perspectives gathered are robust and representative.

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

Stakeholder group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Government & Regulators	No	Official letters or correspondence, Email, in person meetings, Website, Trade and industry associations	Need based	<ol style="list-style-type: none"> To understand goals and objectives To engage in official initiatives For undertaking community developments projects For new policy and document directives
Industry & Trade Associations	No	Emails, Meetings Conferences, events, Seminars, and Virtual Platforms	Need based	<ol style="list-style-type: none"> Discussions on HSE and intercompany product transfer risks, among other industry issues. Collaboration to commercialize technologies/ products or conduct joint research, etc. Grievances and complaints redressal.
Suppliers & Contractors	Yes (MSME/ SC/ST vendors)	Website, Email, and Tele communication	Need based	<ol style="list-style-type: none"> Sourcing Materials, Equipment, and Services Communication on critical matters such as Electronic tendering, HSSE policy training, supply chain advisory notes, contract labor safety, vendor awareness initiatives, etc.
Dealers and Distributors	No	Award Functions, Meetings and training sessions, Individual Interactions	Need based	<ol style="list-style-type: none"> Product quality Constant supply Facility maintenance Safety during product handling Technological improvements
Shareholders & Investors	No	In person meetings, Website, Annual reports, Press releases, Investor Relations team, Annual general meetings, Investor newsletters, Email, Tele-communication, and Conferences	Annually once in Annual General Meeting, Quarterly Investor call (Analyst meet/Earning call) and on Need basis	Enhancing growth and profitability, integrating sustainable development practices, refining operational efficiencies, and embracing new technologies to uphold ethical governance.
Customers	No	Website, Email and Tele communication, Feedback surveys and SMS	Need Based	<ol style="list-style-type: none"> Communication on Innovating processes, embracing eco-friendly technologies, delivering quality products and services, addressing grievances, and soliciting feedback. Offering competitive prices, ensuring product quality and quantity, and maintaining high quality service standards.
Employees	Yes (Women/SC/ ST)	E-mail, Internal portal and Newsletters	Daily, weekly	Fostering a safe and healthy workplace promotes a culture of ongoing education, provides avenues for career advancement and professional development, and ensures swift resolution of grievances.
Communities & NGOs	Yes	Community events and meetings, and CSR programs	Need Based	Implementation of CSR initiatives to support community progress, offering skill training to enhance livelihood prospects, and establishing a strategy to maintain project sustainability.

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.

BPCL is firmly committed to sustainability and upholding ethical business practices. The company has put in place robust processes that enable meaningful dialogue between stakeholders and the Board on Environmental, Social, and Governance (ESG) matters. BPCL actively gathers insights through surveys, focus groups, and stakeholder meetings to inform its sustainability initiatives.

At the governance level, BPCL has constituted a Board-level Sustainable Development Committee (SDC), comprising two whole-time Directors, one Government Nominee Director and one Independent Director (Chairperson). This committee is tasked with steering the company's sustainability strategy and closely monitoring the implementation of key initiatives. The SDC meets twice a year to review BPCL's sustainability performance, evaluate material topics, oversee stakeholder engagement activities, and assess ESG indicators managed by the Corporate HSSE department.

Business Responsibility and Sustainability Report (Contd.)

Through the SDC, the Board receives regular updates on progress toward sustainability goals and ESG targets. By ensuring that stakeholder perspectives feed directly into strategic discussions and decision-making, BPCL reinforces its commitment to transparency, accountability, and responsiveness.

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 is central to identifying opportunities for strengthening BPCL's environmental and social initiatives. For example, when undertaking CSR programs or environmental conservation projects beyond its operational boundaries, BPCL actively seeks input and feedback from communities, regulatory authorities, and other relevant stakeholders.

BPCL also engages with government bodies, customers, and industry partners to drive continuous improvements across its product portfolio and sustainability agenda. This includes advancing from BS-IV to BS-VI grade fuels, enhancing fuel and lubricant efficiency, developing products suited for colder regions, increasing ethanol blending in petrol, expanding into renewable energy and biofuels, supporting the energy transition through EV charging infrastructure, and crafting a comprehensive roadmap toward Net Zero emissions.

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

BPCL actively promotes inclusive procurement practices by giving due preference to vendors from MSME, Women, SC, and ST communities. To support these stakeholder groups, appropriate communication channels have been established to address their concerns, and they are engaged through capacity-building initiatives and other collaborative mechanisms.

BPCL also engages directly with communities through its CSR department and project partners, identifying and prioritizing issues raised during these interactions for management's consideration. Based on these insights, the company implements initiatives aimed

at empowering, uplifting, and fostering the holistic development of communities.

Driven by our vision of 'Energizing Lives', BPCL remains committed to creating a positive impact beyond business. With a strong focus on nation-building, our CSR efforts are centered around five key areas: Health & Sanitation, Education, Skill Development, Community Development, and Environmental Sustainability, along with other focus areas as prescribed under Schedule VII of the Companies Act, 2013

During FY 2024-25, BPCL has spent ₹ 179.37 crore on various CSR initiatives. Our key initiatives this year include 'Hospital on the Train', providing critical healthcare services to underserved communities, Ability Beyond Disability, Initiative supporting the 'Jan Arogyam Clinic' to fight anemia in rural communities, a 50-Bed Charitable Hospital for Kedarnath, AI Telemedicine for Sonbhadra's Vulnerable Communities, Supporting India's National Nutrition Mission, our Mobile Medical Units (MMUs) serve as "clinics on wheels", our comprehensive cancer care initiatives, empowering the unreached with quality education via a DAV School initiative, apprenticeship programs, skill development initiatives, empowering Tribal Youth & Girls Through Sports, urban afforestation projects, Swachhata Pakhwada, preserving India's cultural heritage through restoration, digitization and documentation of 30,000+ rare artifacts.

Schedule VII of the new Companies Act, 2013 has given a list of twelve activities under which CSR activities may be taken up. Within these activities, BPCL takes up CSR projects largely in the 5 core thrust areas of:

- Education
- Skill Development
- Environmental Sustainability
- Health & Sanitation
- Community (Rural and Slum) Development

CSR projects are executed largely in partnership with competent implementation partners. BPCL has a thorough due diligence process for empaneling our partners. A robust system is maintained for monitoring the progress of the projects. Regular visits too are carried out to project sites and interaction with stakeholders held to understand if the project is meeting the objectives.

PRINCIPLE 5: Businesses Should Respect And Promote Human Rights

Essential Indicators

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
Employees						
Permanent	6,196	6,196	100.00%	5,596	5,596	100.00%
Other than permanent	1	1	100.00%	1	1	100.00%
Total employees	6,197	6,197	100.00%	5,597	5,597	100.00%
Workers						
Permanent	2,551	2,551	100.00%	2,910	2,910	100.00%
Other than permanent	27,629	27,629	100.00%	25,847	25,847	100.00%
Total workers	30,180	30,180	100.00%	28,757	28,757	100.00%

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

Category	FY 2024-25					FY 2023-24				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	6,196	0	0.00%	6,196	100.00%	5596	0	0.00%	5596	100.00%
Male	5,580	0	0.00%	5,580	100.00%	5069	0	0.00%	5069	100.00%
Female	616	0	0.00%	616	100.00%	527	0	0.00%	527	100.00%
Other than Permanent	1	0	0.00%	1	100.00%	1	0	0.00%	1	100.00%
Male	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Female	1	0	0.00%	1	100.00%	1	0	0.00%	1	100.00%
Workers										
Permanent	2,551	0	0.00%	2,551	100.00%	2910	0	0.00%	2910	100.00%
Male	2,438	0	0.00%	2,438	100.00%	2763	0	0.00%	2763	100.00%
Female	113	0	0.00%	113	100.00%	147	0	0.00%	147	100.00%
Other than Permanent	27,629	27,629	100.00%	0	0.00%	25847	25847	100.00%	0	0.00%
Male	26,665	26,665	100.00%	0	0.00%	25208	25208	100.00%	0	0.00%
Female	964	964	100.00%	0	0.00%	639	639	100.00%	0	0.00%

Note: For other than permanent workers, as per the statutory obligations, it is ensured that contract labor are paid not less than the applicable minimum wages as per the guidelines issued from GOI from time to time. The contractor is primarily responsible to ensure timely payment of wages to all contract labor. As an established process, the contractor submits proof of payment of wages along with their monthly bills.

- Details of remuneration/salary/wages

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/salary/ wages of respective category	Number	Median remuneration/salary/ wages of respective category
Board of Directors (BoD)#	5	53,84,934.00	0	0
Key Managerial Personnel (KMP)*	0	0	1	48,00,075.62
Employees other than BoD and KMP	5,575	21,70,942.50	615	20,47,338.00
Workers**	2,438	15,83,612.18	113	28,51,762.31

Remuneration details are calculated by considering Basic Pay, Stagnation Increments, Dearness allowance, HRA, Cafeteria Allowance.

*KMP includes BPCL's Company Secretary

**Only BPCL's permanent workers are included

Business Responsibility and Sustainability Report (Contd.)

The remuneration for Board of Directors excludes details of Sitting fees paid to four Independent Directors and two Government Nominee Directors.

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

	FY 2024-25	FY 2023-24
Gross wages paid to females**	1,70,34,43,732.00	1,53,50,34,685.81
Total wages	18,97,22,00,576.00	17,77,00,77,903.09
Gross wages paid to females (Gross wages paid to females as % of total wages)*	8.98%	8.64%

*This is exclusive of wages paid to KMP.

**Only BPCL's permanent employees and workers are included.

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

Yes, BPCL has a Human Rights Policy duly approved by its Board, which is aligned with the UN Guiding Principles on Business and Human Rights, the principles of the United Nations Global Compact, core conventions of the International Labor Organization, and the guidelines issued by the Ministry of Heavy Industries and Public Enterprises. The Company firmly believes in equal opportunity and ensures there is no discrimination based on caste, creed, religion, language, ethnicity, disability, age, gender, sexual orientation, race, color, marital status or union organization or any other status protected by appropriate laws. Our philosophy of an energized workplace has resulted in best-in-class HR practices that incorporate state-of-the-art facilities, fostering rightful working and joyful living. All employees are treated with dignity, and BPCL has built a strong, mutually beneficial association with its workforce.

BPCL has established a multi-tiered structure involving dedicated departments, Board-level oversight, specialized committees, and comprehensive grievance mechanisms to proactively address and effectively manage human rights impacts and issues across its value chain. A key initiative in this regard is the Employee Satisfaction Enhancement (ESE) department, which plays a unique and proactive role in making BPCL 'A Great Place to Work'. ESE strives to protect human rights by actively reaching out to maximum employees, listening to their concerns, and resolving all grievances anonymously. In addition, 'Samadhan' portal is available for employees to address HR-related queries online.

As a responsible corporate citizen, BPCL ensures that its contractors fully comply with statutory obligations under laws such as the Minimum Wages Act, Payment of Wages Act, Employee Provident Funds Act, Employee State Insurance Act, and the Contract Labor (Regulation & Abolition) Act. Provisions of welfare amenities including clean drinking water, toilet facilities, and rest rooms are extended to all contract

labor working within BPCL premises. The Company also organizes annual and half-yearly on-site health check up camps, continuous first-aid training, and several awareness programs such as Health Talks and Swachhta Pakhwada to educate contract labor on social and personal development aspects.

Moreover, all vendor contracts incorporate explicit human rights provisions under the General Conditions of Contract (GCC), emphasizing the prohibition of child and forced labor, gender equality, and non-discrimination. BPCL actively engages with communities, civil society organizations, and other stakeholders to understand and address human rights concerns. A public grievance redressal system is in place, accessible through the BPCL website under Chapter 14 of the Citizen Charter, ensuring transparent and time-bound resolution of issues raised by the public.

Through this robust framework, encompassing policy oversight by the Board, dedicated departments like ESE, specialized committees such as Internal Committees under POSH and Safety Committees, and multiple grievance redressal channels including the Whistle-blower Policy and public grievance systems, BPCL ensures that human rights impacts and issues caused or contributed to by its business are systematically identified, addressed, and managed across all operations.

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

BPCL is committed to preventing unlawful discrimination and harassment across its workforce and value chain partners. The Company has a robust Human Rights Policy and conducts regular reviews and impact assessments to uphold these commitments. A structured Grievance Redressal Procedure is in place to record and resolve all human rights-related grievances confidentially. The Employee Satisfaction Enhancement (ESE) department serves as a dedicated focal point for addressing employee concerns. Employees can reach out to ESE through face-to-face meetings, phone calls, letters, or emails. Unresolved issues are escalated to the respective SBU or Entity Head, with employees

kept informed before case closure. The complete process flow and FAQs are published on the company's Intranet for easy access.

Additionally, BPCL has set up internal committees under the POSH framework to address sexual harassment, safety committees to oversee workplace health and safety, and a Whistle-blower Policy to enable transparent and timely reporting of concerns. The Company also requires contractors and suppliers to adhere to all mandatory human rights regulations under contract, emphasizing the prohibition of child and forced labor, gender equality, and non-discrimination. Grievance mechanism can be accessed online as given in Chapter 14 of Citizen Charter through weblink: <https://www.bharatpetroleum.in/images/files/BPCL-Citizen's-Charter-Jan-2025.pdf>

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

	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	1	1	Pending 2 cases from FY2023-24 were resolved.	3	2	1 upheld & closed.
Discrimination at workplace	0	0	-	0	0	-
Child Labor	0	0	-	0	0	-
Forced Labor/ Involuntary Labor	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

Note: The values of FY 2023-24 have been restated as igloo platform pertains to our JV Indraprastha Gas Limited.

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

	FY 2024-25	FY 2023-24
i) Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	3
ii) Female employees/workers	1504	1220
iii) Complaints on POSH as a % of female employees/workers	0.07%	0.25%*
iv) Complaints on POSH upheld	0	1

Note: For the purpose of calculating POSH complaints as a percentage of female employees, average number of female employees is considered.

*Previous year's number has been revised, according to the Industry Standard Note on BRSR Core

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

In line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, BPCL has constituted an Internal Committee (IC) at each of its Regions and Refineries, with overall oversight provided by a Central Internal Committee. These committees ensure strict confidentiality of the identities of complainants, respondents, witnesses, and any evidence or recommendations arising from investigations. Any breach of this confidentiality is subject to disciplinary measures under the provisions of the Act.

BPCL places strong emphasis on awareness and prevention, regularly conducting workshops to sensitize employees on issues related to sexual harassment. Additionally, sessions on the Prevention of Sexual Harassment at the Workplace (POSH) are an integral part of the induction program for all new employees, reinforcing the Company's commitment to a safe and respectful work environment. In FY 2024-25, BPCL conducted nine training programs for POSH awareness and sensitization for different role-holders across Regions and Refineries, reinforcing BPCL's zero-tolerance stance and commitment to a safe, respectful, and inclusive workplace. The initiative enhanced awareness of roles and responsibilities, while assuring employees of sensitive and confidential handling of concerns.

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

Yes. BPCL's business agreements and contracts explicitly incorporate human rights requirements, including provisions prohibiting child and forced labor, ensuring non-discrimination, and promoting inclusivity and diversity. The general conditions of contract (GCC)/general purchase conditions (GPC) take into account that all statutory requirements with respect to Labor laws are adhered to by our business partners and contractors.

Business Responsibility and Sustainability Report (Contd.)

10. Assessments of the year

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)*
Child labor	100.00%
Forced/involuntary labor	100.00%
Sexual harassment	100.00%
Discrimination at workplace	100.00%
Wages	100.00%
Others – please specify	

*Being a Public Sector Enterprise, BPCL adheres to all regulations as notified from time to time by the Government of India/ State Regulatory Authorities, including but not limited to the Factories Act, the Contract Labor (Regulation and Abolition) Act, and the Minimum Wages Act, across 100% of its operations.

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

BPCL has a well-defined Grievance Redressal Procedure that enables employees to raise concerns within stipulated timelines, ensuring fair and timely resolution. The Company has set up Internal Committees across all units, regions, and head offices in line with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, with oversight by a Central Committee to uphold confidentiality and compliance. Additionally, the dedicated Employee Satisfaction Enhancement (ESE) team engages with employees through various channels including direct meetings, calls, emails, and online platforms to proactively understand and address their issues. BPCL continues to strengthen these mechanisms with focused initiatives on wellness, employee engagement, and prompt grievance redressal, reinforcing its commitment to a supportive and respectful workplace.

Leadership Indicators

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

The Public Grievance Redressal framework within BPCL extends across various business units, providing a robust online platform for receiving, escalating, and promptly resolving public complaints. These complaints are consistently overseen through the Centralized Public Grievance Redress and Monitoring System (CPGRAMS), an online web-based system accessible at <https://www.pgportal.gov.in/>. CPGRAMS was developed by the National Informatics Center (NIC) in collaboration with the Department of Administrative Reforms and Public Grievances (DARPG). In FY 2024-25, no such cases that may lead to modification or obstruction to our operations were reported.

Grievances received from citizens through the CPGRAMS portal are centrally scrutinized at the Corporate Level and sent for redressal to various Business Units/Entities through a well-established online network, with an escalation matrix ensuring timely and qualitative closure. In FY 2024-25, BPCL has successfully closed 407 appeals out of 431 received on the CPGRAM portal.

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

All sites uphold full compliance with statutory regulations, a commitment reinforced by routine internal inspections that ensure thorough due diligence in this regard.

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

Yes, the company's premises are accessible to differently abled individuals. BPCL ensures that the plants and offices are equipped with facilities such as wheelchairs, ramps, lifts, and accessible washrooms to support the comfort and ease of differently abled employees and workers basis the requirement of the location.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	
Discrimination at workplace	
Child Labor	
Forced Labor/Involuntary Labor	Nil
Wages	
Others - please specify	

Note: Recognizing the growing importance of responsible value chain management, BPCL has initiated comprehensive value chain assessments.

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

Not Applicable

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

Essential Indicators

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

Parameter	Unit	FY 2024-25	FY 2023-24
From renewable sources			
Total electricity consumption (A)	Tera Joules	212.24	181.62
Total fuel consumption (B)	Tera Joules	0.00	0.00
Energy consumption through other sources (C)	Tera Joules	0.00	0.00
Total energy consumed from renewable sources (A+B+C)	Tera Joules	212.24	181.62
From non-renewable sources			
Total electricity consumption (D)	Tera Joules	4,245.73	4,135.52
Total fuel consumption (E)	Tera Joules	1,24,761.17	1,22,619.99
Energy consumption through other sources (F)	Tera Joules	0.00	0.00
Total energy consumed from non-renewable sources (D+E+F)	Tera Joules	1,29,006.90	1,26,755.51
Total energy consumed (A+B+C+D+E+F)	Tera Joules	1,29,219.14	1,26,937.13
Energy intensity per rupee of turnover (Total energy consumed/Revenue from operations)	Tera Joule per crore Rupees	0.26	0.25
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)	Tera Joule per crore Rupees	5.34	5.06
Energy intensity in terms of physical Output	Tera Joule per million Metric tonnes of Throughput	2,464.21	2,487.01

Note: Energy sources from direct (onsite fuels and renewable electricity) and indirect (grid electricity) were grouped into renewable and non-renewable. The total energy consumption was calculated by multiplying fuel quantities with IPCC's Net calorific values (NCV), and used a standard 3.6 GJ/MWh to convert grid and renewables electricity.

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

Yes, Intertek India Private Limited has conducted reasonable assurance for FY 2024-25.

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.

The PAT cycle VI audit was completed in FY 2024-25, and the required documentation was submitted to Bureau of Energy Efficiency. In FY 2024-25, PAT cycle VII was underway however refineries were excluded from the cycle and hence were not given any targets for compliance. FY 2025-26 onwards Refineries will be a part of the new CCTS scheme (Carbon Credit Trading Scheme) wherein yearly compliance targets for GEI (Green House Gas emissions Intensity) reduction will be provided.

Business Responsibility and Sustainability Report (Contd.)

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

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in 000' kilolitres)		
(i) Surface water	30,192.99	27,553.00
(ii) Groundwater	508.30	483.00
(iii) Third party water	4,846.13	4,564.00
(iv) Seawater/desalinated water	18,094.40	25,652.00
(v) Others (RCF and Rainwater)	3,324.53	2,829.00
Total volume of water withdrawal (in 000' kilolitres) (i + ii + iii + iv + v)	56,966.36	61,081.00
Total volume of water consumption (in 000' kilolitres)	36,085.53	34,684.00
Water intensity per rupee of turnover (Total water consumption/Revenue from operations) - kilolitres per crore Rupees	72.12	68.44
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP) - kilolitres per crore Rupees	1,489.95	1,383.50
Water intensity in terms of physical output – kilolitres per million Metric tonnes of Throughput	688.15	679.55
Water intensity (optional) –the relevant metric may be selected by the entity	-	

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

Yes, Intertek India Private Limited has conducted reasonable assurance for FY 2024-25.

4. Provide the following details related to water discharged:

Parameter	FY 2024-25	FY 2023-24
Water discharge by destination and level of treatment (in 000' kilolitres)		
(i) To Surface water	3,646.61	1,993.00
- No Treatment	0.00	0.00
- With treatment – please specify level of treatment	3,646.61	1,993.00
(ii) To Groundwater	24.03	18.00
- No treatment	0.00	0.00
- With treatment – please specify level of	24.03	18.00
(iii) To Seawater	17,189.68	24,370.00
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	17,189.68	24,370.00
(iv) Sent to third parties	0.00	0.00
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(v) Others	20.51	16.00
- No treatment	20.51	16.00
- With treatment – please specify level of treatment	0.00	0.00
Total water discharged (in 000' kilolitres)	20,880.83	26,396.00

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

Yes, Intertek India Private Limited has conducted reasonable assurance for FY 2024-25.

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

Bina Refinery

Bina Refinery has successfully implemented a comprehensive Zero Liquid Discharge (ZLD) system through a series of advanced initiatives:

Effluent is treated in a state-of-the-art membrane-based Effluent Treatment Plant (ETP) with a capacity of 9,000 KLD, incorporating Sequential Batch Reactor (SBR) and Membrane Bio Reactor (MBR) technologies. These ensure thorough physical, chemical, and biological treatment. The treated water is further treated in a Reverse Osmosis – Demineralization (RO-DM) plant and reused in boilers

A robust mechanism ensures 100% recycling of treated ETP water back to the RO unit.

Stormwater collected through drainage channels is treated and recycled.

High Total Dissolved Solids (TDS) streams are segregated and managed via a Dry Flash Drying System (DFDS).

Low TDS (<1500 ppm) RO reject water is effectively utilized for green belt irrigation.

Through these initiatives, Bina Refinery has successfully recycled 4,115.23 TKL of treated wastewater.

Mumbai Refinery

Mumbai Refinery has recycled 2,135.89 TKL of treated wastewater during the reporting period. The facility ensures complete recycling of treated water from its Effluent Treatment Plant (ETP). Additionally, purified water from its sewage treatment facility is repurposed as raw water for cooling towers.

In collaboration with Rashtriya Chemicals & Fertilizers (RCF), Mumbai Refinery has also established a 22.5 MLD capacity Sewage Treatment Plant (STP) for municipal sewage treatment. During FY 2024-25, 2,283.18 TKL of treated water was withdrawn from the RCF STP and used to replace freshwater in cooling operations. This partnership has significantly reduced the refinery's dependence on municipal freshwater sources.

Kochi Refinery

Kochi Refinery has recycled 3,983.98 TKL of treated wastewater. Process effluent is treated in the refinery's Effluent Treatment Plant (ETP) and then fed into a Reverse Osmosis–Demineralization (RODM) system for reuse. Additionally, domestic wastewater is processed through two Sewage Treatment Plants (STPs), and the treated water is recycled back into the effluent treatment process, further enhancing water conservation and reuse.

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

Parameter	Please specify unit	FY 2024-25	FY 2023-24
NOx	Metric Tonnes	6,877.12	6,293.23
SOx	Metric Tonnes	10,631.75	14,993.00
Particulate matter (PM)	Metric Tonnes	542.42	904.68
Persistent organic pollutants (POP)	Metric Tonnes	0.00	0.00
Volatile organic compounds (VOC)	Metric Tonnes	0.00	0.00
Hazardous air pollutants (HAP)	Metric Tonnes	0.00	0.00
Others – please specify			

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

No.

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

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	99,35,959.52	97,14,855.73
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	8,57,339.13	8,15,617.20
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	Metric tonnes of CO ₂ equivalent per crore Rupees	21.57	20.78
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 per crore Rupees	445.65	420.05
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes of CO ₂ equivalent per Metric Tonne of Throughput	0.21	0.21

Note: Emissions are categorized into Scope 1 (direct emissions from stationary combustion, mobile combustion, fugitive emissions) and Scope 2 (indirect emissions from purchased electricity). Scope 1 includes emissions from fuels used in operations, company owned vehicles, and refrigerant leaks. For Scope 1 emission calculations, emission factors from the 2006 IPCC Guidelines and GWP values from the IPCC AR6 report were used. Scope 2 emissions are reported using a market-based approach, applying the Central Electricity Authority's grid emission factor (Version 20.0).

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

Yes, Intertek India Private Limited has conducted reasonable assurance for FY 2024-25.

Business Responsibility and Sustainability Report (Contd.)

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

Reduction of Green House Gas emissions remain a key priority for BPCL, driven by both environmental objectives and the opportunity to reduce costs at our refineries. The strategic focus on energy resource management and increasing the adoption of sustainable energy sources supports the long-term value creation. Through initiatives aimed at optimizing energy use, integrating renewables, and transitioning to cleaner sources, BPCL advances environmental sustainability, achieves cost savings, and strengthens its competitive position. Energy Conservation (ENCON) schemes implemented across all three refineries have resulted in energy savings and corresponding emission reductions.

S. No.	Name of Refinery and Brief Description of initiatives Undertaken	Impact/Performance
1.	Mumbai Refinery Major Initiatives during FY 2024-25 include: <ul style="list-style-type: none"> Replacement of 100% offsite lines' steam tracing with electrical heat tracing aiding in steam savings. EII benefit of 0.62 realized. Replacement of old Diesel Hydrodesulfurization (DHDS) Lean Amine pump (120-P-12) with lower capacity and high efficiency pump aiding in steam and power savings. EII benefit of 0.21 realized. Boiler House and Catalytic Cracking Unit (CCU) Deaerator pressure optimization through APC helped in Low Pressure (LP) steam savings. EII benefit of 0.1 realized. 	Total 18 Energy Conservation (ENCON) schemes implemented during FY 2024-25, helped save 12,467 MTOE/year and reduce GHG emission by 39,271 MTCO ₂ e/year.
2.	Kochi Refinery Major Initiatives undertaken during FY 2024-25 include: <ul style="list-style-type: none"> Revamp of DHDS charge heater for efficiency improvement. Implementation of Phase-I Electrical Heat Tracing (EHT) project (Conversion of Electrical Heat Tracing from Steam Tracing service). Reduction in Flare loss by diverting seal pot vent from flare to Wet Gas Compressor (WGC) suction in the Fluid Catalytic Cracking Unit (FCCU). Steam header rationalization for reducing the network size to minimize losses. 	A total of 15 Energy Conservation (ENCON) schemes were implemented which helped to save 12,649 MTOE/year and to reduce GHG emission by 39,213 MTCO ₂ e/year.
3.	Bina Refinery (BR) Key energy conservation projects were implemented viz. DCU fired heater APH replacement with plate type APH, turbine RPM optimization for steam & power optimization, conversion of conventional AFC blade by energy efficient blade and switching operation to single CFBC Boiler from 2 CFBC Boilers in the Captive Power Plant (CPP).	A total of 12 energy conservation schemes were implemented, which helped BR save 16,123 MTOE/year and reduce GHG emission by 52,912 MTCO ₂ e/year.

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

Parameter	FY 2024-25	FY 2023-24
Total Waste Generated (in metric tonnes)		
Plastic waste (A)	5,637.45	4,891.00
E-waste (B)	3.91	0.00
Bio-medical waste (C)	0.18	0.00
Construction and demolition waste (D)	78.20	61.80
Battery waste (E)	22.06	41.84
Radioactive waste (F)	0.00	0.00
Other Hazardous waste. Please specify, if any. (G)	52,106.46	2,12,206.00
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	1,27,767.89	11,901.00
Total (A+B + C + D + E + F + G + H)	1,85,616.15	2,29,101.64
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) - Metric Tonne per crore Rupees	0.37	0.45
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) - Metric Tonne per crore Rupees	7.66	9.14
Waste intensity in terms of physical output (MT/MMT)	3,539.70	4,488.66
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)

Parameter	FY 2024-25	FY 2023-24
Category of waste		
(i) Recycled	1,26,215.73	1,27,763.00
(ii) Re-used	30,262.59	90,387.00
(iii) Other recovery operations	176.83	137.00
Total	1,56,655.15	2,18,287.00

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)

Parameter	FY 2024-25	FY 2023-24
Category of waste		
(i) Incineration	351.68	1,280.00
(ii) Landfilling	3,113.06	3,057.00
(iii) Other disposal operations	5,829.54	6,374.00
Total	9,294.28	10,711.00

Note: Primary waste data is collected and categorized as per BRSR waste classifications. In the current reporting year FY 2024-25, waste generated exceeded waste recovered through recycling, re-using or other recovery operations and waste disposed. The company has stored remaining waste in on-site storage facilities for recycling or disposal in the next cycle through proper waste management techniques.

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

Yes, Intertek India Private Limited has conducted reasonable assurance for FY 2024-25.

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

1. Plastics (including packaging)

As a producer of lubricants and packaging materials, BPCL adheres to its Extended Producer Responsibility (EPR) obligations for managing plastic waste arising from product sales. The Lubricants Business Unit has taken a proactive step by securing an Extended Producer Responsibility (EPR) license for plastic packaging and responsibly disposing of over 5,551 MT of plastic waste responsibly during FY 2024-25.

2. E-waste

BPCL manages electronic waste in compliance with the E-waste Management Rules, 2022, supported by an internal waste management manual for operational sites. The IS Department centrally oversees e-waste disposal. During FY 2024-25, 3.91 MT of e-waste was disposed of.

3. Hazardous waste

a. Spent Catalyst

BPCL refineries follow CPCB norms by sending used catalysts to authorized processors for metal recovery. Other solid hazardous waste is securely disposed of at SPCB-approved facilities equipped with impermeable linings and rain protection, with regular monitoring of groundwater quality.

b. Slop oil

Oily sludge from equipment transfers, maintenance turnarounds, and routine activities is gathered and processed in weathering pits for oil recovery. Remaining sludge undergoes bioremediation, incineration, or other treatments as per Hazardous Waste Management rules. Additionally, slop oil from process units is recycled through crude distillation, while at marketing and pipeline sites it is blended back into products after quality checks.

c. Oily Sludge

In refineries, sludge recovered from equipment handling and turnarounds is treated in weathering pits, where residual oil is extracted by mechanical and chemical means. The leftover sludge is then bioremediated, using microorganisms to neutralize harmful compounds. As mandated by Hazardous Waste Rules 2016, oil content is reduced below 0.5% before final disposal. At marketing locations, oily sludge is managed through incineration or bioremediation.

Business Responsibility and Sustainability Report (Contd.)

In marketing locations oily sludge is disposed either through incineration or bioremediation as per the Hazardous Waste Management Rules.

4. Kitchen waste

Refineries operate biogas plants that convert kitchen waste into biogas for cooking, with residual matter used as compost in gardens. Marketing sites also process organic waste using mechanical composters or vermicomposting.

5. Biomedical waste

Biomedical waste is generated mainly from Occupational Health Centers is managed per the Bio-Medical Waste Management Rules, 2016, with disposal carried out by bio-medical waste treatment facilities authorized by the SPCB.

6. Batteries

Batteries are disposed of through a registered recycler under a buy back policy.

7. Fly Ash Waste

At Bina Refinery, fly ash produced from burning pet coke/coal is supplied to cement plants and brick manufacturers for use in cement and brick production, in-line with PCB guidelines.

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
1	Mumbai Refinery	Refinery operations	Yes
2	Krishnapatnam Coastal Installation	Additional Tankage provision at Installation	Yes
3	Vizag Jetty	Laying new 20" pipeline (service HSD) at Vizag Jetty	Yes
4	Rasayani Mumbai	New Lubricant plant under commissioning	Yes
5	Uran Terminal	Augmentation of Cryogenic project At Uran Terminal	Yes
6	Kochi Refinery_ Jetty area	Laying heat traced pipeline from South Tanker Berth to Kochi Refinery.	Yes
7	Kochi Refinery_ Shore Tank Farm	Installation of additional tanks to store crude oil.	Yes
8	Kochi Refinery_ Jetty area	Extending 20" pipeline from North Jetty Reclamation pit (NJRP) to Cochin oil terminal (COT) & North Tanker Berth (NTB), along with associated facilities at cochin Port Trust Jetty area and modification within Refinery for loading white oil products like Reformate, Naphtha, MS, HSD etc.	Yes
9	Jammu CUF	Construction of POL Terminal for OMCs	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
Jammu Commun User Facility (CUF)	SEIAA/2017/26/413-15	11-12-2017	Yes	No	NIL

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:

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non- compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
1	Air (Prevention and Control of Pollution) Act, 1981 and Water (Prevention and Control of Pollution) Act, 1974	Muhammed C Vs. CPCB & Ors – Appeal no. 1/ 2022- The appellant (Muhammed) highlights that the consent issued for setting up a petroleum outlet violates the Air and Water Acts by wrongly categorizing it as a green industry despite CPCB's directive placing petroleum outlets in the red category due to their high pollution potential. The outlet is proposed in a densely populated residential area with over 20 houses within 50 meters, and the consent was issued without proper public notice or compliance with mandatory environmental safeguards, making it illegal and liable to be set aside.	NA	Pending case
2	National Green Tribunal Act, 2010	N Balasubramani Vs. Joint Chief Controller of Explosives & Ors – OA No. 9/ 2025- The petroleum retail outlet is situated within 20 meters of residential buildings, breaching CPCB's siting criteria, and is also located at a intersection, contravening the mandatory 300-meter distance rule under G.O.(Ms) No. 25. These violations pose serious risks to public health and safety, undermining Article 21 of the Constitution which guarantees the right to life.	NA	Pending case
3.	Non Compliance of Environment (Protection) Act, 1986	Installation of tanks and DG Set in Kota TOP Depot without obtaining the prior Environment Clearance as required under the Environment (Protection) Act, 1986.	Criminal case filed by Rajasthan Pollution Control Board(RBCB),Kota, Rajasthan in the Court of Chief Judicial Magistrate, Kota against BPCL Officer (former Depot Incharge Mr B. P. Saxena)	Court Case currently pending
4.	Non Compliance of Environment (Protection) Act, 1986	BPCL vs. Shri Sant Dasganu Maharaj Shetkari Sangh (SLP- 2127/2015)- July, 1997, BPCL commissioned Depot at Akolner, District Ahmednagar for storage and supply of petroleum products. The Depot was closed from June 2006 to March 2011 for operation purposes during which storage tanks were empty. On receipt of complaint, local Thalati made a panchnama on 27-03-2012 with regard to contamination by seepage of petroleum products. GSDA published survey report disclosing that there was no leakage of petroleum products from BPCL storage tanks. Shri Sant Dasganu Maharaj Shetkari Sangh has filed a complaint in April 2014 before NGT, Pune alleging contamination of water in the well of Shri Babu Taboji Gaikwad due to leakage/ spillage of petroleum products from BPCL / IOCL Depot. NGT constituted a Committee comprising MPCB, OISD and Dy.Collector, Ahmednagar for investigation of allegations. The Committee submitted its report on 31-05-2014 in which they submitted that no evidence with regard to leakage of petroleum product was found and also observed that there are very remote chances of oil spillage in the subject well. After considering the report, Reply filed by BPCL, IOC, MPCB & Ors. NGT vide its Order 10-11-2014 held that both BPCL & IOCL are liable to pay cost and damages caused due to ground water pollution as well as to restore the environment and to ensure that there shall be no further pollution of ground water due to industrial activities and further, directed to deposit a tentative amount of ₹ 5 lakh towards restitution and restoration of ground water quality of the disputed wells and to pay ₹ 5 lakh to Shri Babu Taboji Gaikwad whose well was found to be contaminated. Hence, SLP filed by BPCL before the Supreme court challenging the aforesaid NGT order.	BPCL was directed to deposit a tentative amount of ₹ 5 lakh towards restitution and restoration of ground water quality and to pay ₹ 5 lakh to Shri Babu Taboji Gaikwad (whose well was found to be contaminated)	Case is pending before Hon'ble Supreme Court against the finding of NGT that BPCL has caused ground water pollution.

Business Responsibility and Sustainability Report (Contd.)

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
5.	Under Environment Protection Act, 1986	Unscientific greenbelt developed by Kochi Refinery.	National Green Tribunal (NGT), Southern Zone, Chennai imposed ₹2 crore environmental compensation. Hon'ble Supreme Court has granted stay on imposing the penalty.	Case is pending before Hon'ble Supreme Court.
6.	Air (Prevention and Control of Pollution) Act, 1981	An Original Application was filed before Pune Bench of the National Green Tribunal for taking remedial action for the air pollution caused as a result of the emission of pollutants with emphasis on the Volatile Organic Compounds due to the various Respondents i.e. Aegis Logistics, HPCL, BPCL and Sealords Containers	Original Application No. 40 of 2014 was decided and disposed off by the Pune Bench by way of Judgment dated 18.12.2015. The Applicants in Original Application No. 40 of 2014 (WZ) had filed Execution Application No. 44 of 2016 (renumbered as Execution Application No. 5 of 2018) for implementation of the judgment dated 18.12.2015. The said Execution Petition was allowed by the National Green Tribunal, Principal Bench, Delhi vide judgment and order dated August 13 th , 2020 and has quantified total compensation amount to be ₹ 286.20 crore which would be utilized for specific action plan for control of pollution and dealing with health issues of inhabitants in the area. The Company wise break-up of compensation being - Aegis Logistics Limited ₹ 142 crore, HPCL ₹ 76.5 crore, BPCL ₹ 67.5 crore and Sealord Containers Limited ₹ 0.2 crore.	ETP subunits have been covered with provision of VOC removal system BPCL MR has provided state of the art 'Bottom Loading facility' for loading and dispatch of products like Benzene, Toluene, SBP, Hexane & MTO which are more volatile in nature.
			Pursuant to order dated August 13 th , 2020 passed by the Hon'ble NGT, Maharashtra Pollution Control Board vide the letter dated 7.9.2020 directed the Corporation to deposit a sum of ₹ 67.5 crore in a ring fenced account. Being aggrieved by the said order dated 13.8.2020, all the Respondents including the Corporation (CA No.3370/2020) and also the Appellant (CA no. 3377/2020) had challenged the said order by way of Civil Appeals before the Supreme Court. When the appeals came up for admission on 27 th October 2020 before the Supreme Court, the Court was pleased to issue notice in the appeals and also stay the judgment and order dated 13.8.2020 passed by the NGT.	Along with Bottom loading facility, Vapor recovery unit for reducing VOC emission while lorry loading activity is also provided. Vapor recovered are condensed and recycled back to Aromatic feed tanks. N2 blanketing has been installed for Benzene and Toluene product tanks along with internal floating roof and double seal to minimize VOC emission through tanks.

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non- compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
7	Water (Prevention and Control of Pollution) Act, 1974	Shri Sant Dasganu Maharaj Shetkari Sangh, representing 24 families who are residing and based at Akloner village, filed application OA 42/2014 before National Green Tribunal alleging that ground water pollution caused by leakage of petroleum storage tank installed at village Akloner, District –Ahmednagar by BPCL and other oil company. NGT partly allowed application and directed interalia for remedial measure to be taken by Collector Ahmednagar and cost of such remedial measure be borne by BPCL and other oil company. Against said order, BPCL filed Civil Appeal 2127 of 2015 before Supreme Court of India. Supreme Court subsequently directed Maharashtra Pollution Control Board to conduct an inspection to find out status of Petroleum Product contamination at the Akloner Village.	NA	Pending
8	Air (Prevention and Control of Pollution) Act, 1981	The National Green Tribunal (NGT) in its order dated 13.8.2020 in execution petition filed titled Charudatt Koli vs Sealords & others inter alia quantified total compensation amount to be ₹ 286.20 crore which would be utilized for a specific action plan for control of pollution and dealing with the health issues of inhabitants in the area. The Company wise break-up of compensation being: Aegis Logistics Limited ₹ 142.0 crore HPCL ₹ 76.5 crore BPCL ₹ 67.5 crore Sealord Containers Limited ₹ 0.2 crore Pursuant to order dated 13 th August-2020 passed by the Hon'ble NGT in the execution petition titled Mr. Charudatt Koli & others vs Sealord Containers Pvt. Ltd., MPCB vide the letter dated 7.9.2020 directed BPCL to deposit a sum of ₹ 67.5 crore in a ring fenced account. Being aggrieved by the said order dated 13.8.2020, all the Respondents including BPCL (CA No.3370/2020) and the Appellant had challenged the said order by way of a Civil Appeal before the Supreme Court. The appeals came up for admission on 27 th October 2020 before the Bench comprising Justice Mr. D.Y. Chandrachud and Justice Ms. Indu Malhotra. BPCL was represented by Ld. Solicitor General, Mr. Tushar Mehta. After hearing the counsels for the parties, the Court was pleased to issue notice in the appeals and stay the order dated 13.8.2020 of the NGT.	NA	Pending
9	Environment Protection Act, 1986	The applicant is a public trust working for protection of the Environment. The original application (93 of 2015) was filed before NGT, Pune alleging non-compliance of various environmental norms by MSRDC while establishing Food Court mall, Retail outlet on the Kalapur Express Highway. The applicant alleged that MSRDC had not provided suitable waste management leading to serious pollution in the valley and adversely affecting the locals. The application was disposed of on 15.1.2016 with a direction to install STP and make it functional. BPCL was not a party to the said application. Subsequently, misc Application 1/2016 in the disposed of application has been filed by the applicant for compliance of the order, wherein BPCL was had a party.	NA	Pending

Business Responsibility and Sustainability Report (Contd.)

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non- compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
10	Section 15 and 19 of Environment Protection Act, 1986	BPCL was granted clearance for running an oil depot in Kota and obtained a Consent to Operate as storage facility by Rajasthan State Pollution Control Board. Due to a fire accident in Sanganer terminal of IOCL, BPCL's operations were suspended due to proximity to IOCL Depot. Therefore, the operations were shifted from Sanganer to Kota. Kota had limited storage supply and thus BPCL decided to seek permission from PESO to construct 2 more tanks to accommodate the supplies. On Inspection, they were told to get permission to increase capacity and soon they were issued a Show Cause Notice for installing tanks without prior approval. Despite of providing with reasons and required documents, the Environment Impact Authority (SEIAA) delisted BPCL's project and filed a Criminal Complaint against BPCL under Section 15 and 19 of EPA.	NA	Pending
11	Section 15 and 19 of Environment Protection Act, 1986	After the IOCL Jaipur fire, operations at BPCL Sanganer Installation closed, leading to a shift in markets to Bharatpur and Kota. Bharatpur Depot had limited storage capacity and insufficient facilities to accommodate the increased market demands. Plans were made in 2010-11 to construct new above-ground storage tanks and other facilities. Rajasthan Pollution Control Board issued a show cause notice in 2012, as the construction began without obtaining environmental clearance and consent to establish. With the reply to the show cause notice we explained that we are in the process of obtaining the necessary clearances. An application for environmental clearance was submitted in 2013. The case was brought before the State Level Expert Appraisal Committee (SEAC) in Jaipur. During the meeting, it was revealed that construction had already begun, and the committee considered it a violation, leading to a referral for prosecution. In 2014, Rajasthan State Pollution Control Board filed a criminal complaint u/s 15 read with section 19 of the Environmental Protection Act, 1986, against the Depot In charge, Sh. R.K. Singh.	NA	Pending
12	Environment (Protection) Act, 1986	The application (OA 17/2021) along with similar other applications was filed before NGT alleging the absence of green zone and the buffer zone around the PDPP project (Kochi refinery) as per the requirement. The applicant prayed for directions to BPCL to provide adequate buffer zone and develop green belt of 500 meters as per the CPCB guidelines. NGT vide its order dated 19 th April 2022 disposed the above application with the directions to BPCL inter-alia to maintain the greenbelt along the boundaries as far as possible and plant such species which will not cause any impediments for safety measures of the existing plants as per the guidelines issued by the different department. The present appeal has been filed by the applicant against the above order on the ground that order of the Tribunal does not provide direction on how to develop green belt in the area where there is no space to develop green belt between plant and residential	NA	Pending

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non- compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
13	Non Compliance of Environment (Protection) Act, 1986.	Multiple applications (OA 265/2017, OA 17/2021, AND OA 01/2022) were filed before NGT alleging large scale pollution on account of operation various plants and units in BPCL Kochi refinery on account of absence of green zone and the buffer zone around the project/plants (PDPP UNITS, Kochi refinery) as per the requirement of Environmental clearance. The applicants prayed inter-alia for the directions to BPCL not to pollute the environment by emitting solid, liquid & gaseous waste, to provide adequate buffer zone and develop green belt as recommended by CPCB/KSPCB/Ministry of Environment guidelines NGT vide its common order dated 19 th April 2022 disposed the above applications with the directions to BPCL inter-alia to maintain the greenbelt along the boundaries as far as possible and plant such species which will not cause any impediments for safety measures of the existing plants as per the guidelines issued by the different department and to pay environmental compensation of ₹ 2 crore to the Kerala State Pollution Control Board within a period of two months for the unscientific greenbelt developed by BPCL. The present appeal has been filed by BPCL under the NGT act aggrieved by the finding of NGT of unscientific green belt and direction of payment of an environmental compensation of ₹ 2 crore. (Civil appeal No. 5128-30/2022 against three original applications)	NA	Pending
14	Air (Prevention and Control of Pollution) Act, 1981	This Original Application registered Suo-motu on the basis news item "Begging for breath: Trapped between industries Kochi residents gasp for fresh air" appearing in the New Indian Express dated 23.02.2024. The issue here concerns with the alleged problems faced by the residents of Ambalamugal industrial area, Ayyankuzhi Village which presides between two industries-BPCL and HOCL. Based on the news item NGT, New Delhi impleaded CPCB, KSPCB, District Collector, Ernakulam, BPCL & HOCL as respondents in the matter. By Order dated 4.04.2024, NGT New Delhi has transferred the OA to Southern Zonal Bench, Chennai. The Next hearing before NGT, Chennai is on 27.05.2024.	NA	Pending

Business Responsibility and Sustainability Report (Contd.)

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
15	Environment (Protection) Act, 1986	<p>Applicant had filed OA No. 154/2022/EZ petition stating that respondent No.1 (BPCL), is setting up a Petrol Depot on Plot No. 2242 which is adjacent to the plot of the applicant being Plot No. 2254 and plot no. 2242 is under the proprietorship of one Mr. Arjun Chhetri, proprietor of M/s Pankaj Fuel, which is leased to BPCL. The distance between the fuel depot and boundary wall of applicant's plot No. 2254 is a mere 15 feet. The applicant stated that setting up the depot violates criteria laid down by the Central Pollution Control Board Circular dated 07.01.2020. Applicant had also stated that respondent no.1 does not have consent from State Pollution control Board, Sikkim. Therefore, applicant had filed present OA petition praying that respondent no. 1 shall be prohibited from proceeding with construction of fuel depot at Plot No. 2254 in Majitahar, Pakyong District, Sikkim as it is operating without a valid Consent to Establish (CTE) from Respondent No. 2 & also prohibit Resp. No.1 from proceeding further with construction activities. The Hon'ble NGT (Eastern Zone), Kolkata decided the said OA petition vide order dated 17.04.2023, wherein it directed Central Pollution Control Board to examine the issue and prepare Standard Operating Procedure (SOP) for Petrol Depots within three months. Till such Standard Operating Procedure evolved and put in place Respondent No. 1 (BPCL) is restrained from carrying out any construction activity on Plot No. 2242, Rangpo, East Sikkim. The interim order shall be enforced by the Sikkim Pollution Control Board and the Resident Commissioner, Sikkim. Now applicant has filed present execution petition seeking compliance of the Judgment and order of NGT dated 17.04.2023 with following prayers: (1) Compliance of order dated 17.04.2023, (2) Probatory directions upon Respondent No. 1 to not to proceed with Construction of fuel depot. (3) Direct CPCB to prepare a SOP listing specific criteria including identification of area, size, storage, distance, and other scientific measurement before establishment of fuel depots in the country. (4) Directions to Sikkim SPCB to prepare SOP for establishment of fuel depot in Sikkim. (5) Pass such other orders as deem fit and proper in the facts and circumstances of the case.</p>	NA	Pending

Leadership Indicators

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

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

(i) Name of the area

The organization mapped all operational locations at the district level and assessed their water stress status using the WRI Aqueduct Water Risk Atlas. Locations with water stress greater than 80% were classified as "Extremely High" water stress area. Based on this assessment, 127 marketing locations (Aviation -26; Pipelines - 16; Retail - 49; LPG - 34; and Lubricants - 2) and one refinery location i.e., Bina are falling under the category of Extremely High water stress area. For marketing locations in water-stressed areas, the average water withdrawal, consumption, and discharge levels were- 6,886 kL, 6,738 kL and 148 kL respectively. Among all identified BPCL locations for water stress, Bina Refinery has high water consumption levels and is falling under Extremely High water stress area.

(ii) Nature of operations – Refinery

(iii) Water withdrawal, consumption, and discharge in the following format –

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in 000's kilolitres)		
(i) Surface water	8,272.07	8,591.37
(ii) Groundwater	0	0
(iii) Third party water	0	0
(iv) Seawater/desalinated water	0	0
(v) Others	600.06	208.43
Total volume of water withdrawal (in 000's kilolitres)	8,872.13	8,799.80
Total volume of water consumption (in 000's kilolitres)	8,872.13	8,799.80
Water intensity per rupee of turnover kilolitres per crore Rupees	17.73	17.36
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in 000's kilolitres)	-	-
(i) Into surface water	-	-
- No treatment	0	0
- With treatment – please specify the level of treatment	0	0
(ii) Into groundwater	-	-
- No treatment	0	0
- With treatment – please specify the level of treatment	0	0
(iii) Into seawater	-	-
- No treatment	0	0
- With treatment – please specify the level of treatment	0	0
(iv) Sent to third parties	-	-
- No treatment	0	0
- With treatment – please specify the level of treatment	0	0
(v) Others	-	-
- No treatment	0	0
- With treatment – please specify the level of treatment	0	0
Total water discharged (in 000's kilolitres)	0	0

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

No.

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

Parameter	Unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
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	15,88,07,140.66	15,92,50,820.00
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO ₂ equivalent per crore Rupees	317.38	314.22

Note: Scope 3 Emissions Calculation Methodology is aligned with the GHG Protocol Standard. The organization currently reports emissions under four relevant and material Scope 3 categories, using BRSR accepted emission factors and standardized methodologies.

Category 4: Upstream Transportation and Distribution -This category includes emissions from the import of crude oil and LPG by ship, and LPG by rail. Distances between ports were calculated using the Sea routes platform, and emissions from marine transport were estimated using DEFRA 2024 emission factors. For rail transport, distance data was collected and multiplied by the quantity transported, with emissions calculated using the India GHG Program (2015) emission factors for rail freight.

Category 6: Business Travel - Emissions from air travel were calculated by determining the great-circle distance between airports using the Haversine formula. For domestic flights, emission factors were sourced from the India GHG Program, while international flights used DEFRA 2024 emission factors. These were applied to the total kilometers traveled to estimate business travel-related emissions.

Category 9: Downstream Transportation and Distribution -This includes emissions from the transport of products by rail and road. For rail, emissions were estimated by multiplying the material quantity transported with the distance covered and applying India GHG Program 2014–15 emission factors. For road freight (lorries), the same approach was used—multiplying transported quantity and distance by lorry-specific emission factors from the India GHG Program.

Category 11: Use of Sold Products - This category covers emissions from the use-phase combustion of fuels sold, excluding CBG and petrol, for which emission factors were taken from IPCC guidelines with GWP values from IPCC AR6. For petrol and CBG, DEFRA 2024 emission factors were applied. A blending ratio of 16.35% bioethanol and 83.65% petrol was considered, using DEFRA's latest factors for both fuels.

Business Responsibility and Sustainability Report (Contd.)

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

No

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.

BPCL regards to ecological and environmental protection as the focal point of conservation programs. Large-scale of tree plantation activities are carried out at all the refineries and marketing business units. In FY 2024–25, we planted over 1.78 Lakh trees using techniques such as Miyawaki afforestation, seed bombing, and conventional plantation methods. This expanded our cumulative green cover to 12,17,784 trees, contributing to the sequestration of approximately 25,571 metric tonnes of CO₂ equivalent (MTCO₂e).

There is no notable impact on the surrounding ecology and biodiversity from BPCL's refinery operations, as each site is equipped with well-designed Effluent Treatment Plants (ETPs) and adheres to all necessary controls to consistently meet the treated effluent standards under the Minimum National Standards (MINAS). BPCL is adhering with all environmental regulations applicable to the refineries and business units. We obtain environmental clearance for all the applicable projects and continue to comply with its stipulated conditions.

Further, to safeguard Coastal Regulation Zone (CRZ) areas, BPCL ensures:

No discharge of process water into nearby creeks.

Sea discharge of cooling and storm water strictly complies with CRZ stipulations.

Proper corrosion protection, painting, and robust operation & maintenance practices for pipelines are maintained.

Additionally, effective spill response systems—including containment and recovery measures—are in place to manage any unlikely leaks.

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	Setting up of 2G Bio-Ethanol Plant	To meet the blending targets outlined in the National Biofuel Policy, 2018, BPCL is setting up an integrated 1G/2G Bio-Ethanol Refinery at Bargarh, Odisha, with a combined production capacity of 200 kilolitres (KL) per day. The ethanol produced at this facility will be blended with Motor Spirit (MS). The project, with an approved cost of ₹1,557 crore, was in the pre-commissioning stage as of March 2025 and production of ethanol is slated to commence from September 2025.	Expected total emission reduction from Bargarh Bio-refinery (at full design capacity) shall be around 1.1 Lakh MTCO ₂ e per Year
2	Development of High efficiency LPG & PNG Stove	Developed a highly energy-efficient LPG and PNG stove with a thermal efficiency exceeding 74%, setting a new benchmark in the industry and continues to make families happy through improved and efficient stoves and reduced CO ₂ emissions. Highly energy-efficient LPG stove: The Bharat Hi-star, sold 2.87 Lakh units and generated net revenue of ₹70 crore via sales and ₹5.78 crore through royalty. High-Efficiency PNG Stove: The achieved thermal efficiency is higher than commercial burners available in the market. Technology licensing agreements were signed for commercial production, and the burner was rolled out at a BPCL housing complex in Noida.	LPG Stove: Adoption of Bharat Hi-Star stoves across all Indian households could save 1.7 MMT of LPG annually, worth ₹7 crore, and potentially reduce GHG emissions by approximately 5 MMTCO ₂ e per year. PNG stove: An average household consumes 180-200 SCM of NG annually, and a 15% efficiency increase can save approximately 30 SCM of gas annually which is equivalent to a potential reduction of 50-55 kgCO ₂ e per household annually.

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the Initiative
3	Scale up of indigenous alkaline electrolyzer technology jointly with BARC.	Currently, electrolyzer technology for Green hydrogen production is available with only few foreign suppliers. BPCL has taken up a very ambitious initiative of scaling up India's first and most efficient alkaline electrolyzer technology for Green Hydrogen production in collaboration with Bhabha Atomic Research Center (BARC). BPCL has led the initiative by entering into technology licensing with BARC, scaling up the electrolyzer components through third parties.	BPCL, in collaboration with its Renewable Energy Business Unit (RE BU), is actively involved in setting up a Green Hydrogen Dispensing Station at Cochin International Airport Limited (CIAL), Kochi. The BPCL Corporate R&D Centre (CRDC) has partnered with BARC to install an indigenously developed 500 kW Green Hydrogen production plant at the site. The project installation and commissioning activities are currently underway.
4	Setting up EV charging stations	BPCL is primarily focused on developing Highway Fast Charging Corridors to accelerate EV infrastructure along major routes. The Company has established 270 such corridors, spanning over 42,000 kilometers. The Retail Business Unit has set an ambitious target of installing 7,000 EV charging stations and developing 200 fast-charging highway corridors. In FY 2024–25 alone, BPCL commissioned 3,428 EV charging stations at its retail outlets, bringing the total to 6,563 stations nationwide.	A robust charging network spread across the country would address discovery and decrease the anxiety of the EV customers and thus would lead to faster adoption of EVs. It will further lead to reduction in tailpipe emissions from the vehicles.
5	Setting up MSW based Compressed Bio Gas (CBG) plant	BPCL has initiated several key projects to produce Compressed Biogas (CBG) from biomass and organic waste such as agricultural residues, municipal solid waste, and sugarcane press mud. Over the next 2–3 years, BPCL aims to establish 26 additional CBG plants, with a total capacity of approximately 50 TMTA, through direct investments or collaborations with private partners.	CBG serves as a cleaner alternative to fossil fuels and supports energy self-reliance by reducing dependence on imported natural gas and petroleum.

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

BPCL has established a robust Emergency Response Disaster Management Plan (ERDMP) in line with the PNGRB ERDMP Regulation 2010 (as updated in September 2020), certified by a PNGRB-accredited third-party agency. This comprehensive plan encompasses Preparedness, Mitigation, Planning, and Restoration (PMPR), reflecting the Board of Directors' formal approval and BPCL's strong commitment to regulatory compliance.

The ERDMP extends beyond refineries, pipelines, and marketing sites to also cover road transportation, the retail outlet network, and city gas distribution, providing a holistic framework for emergency preparedness.

As part of its detailed pre-emergency strategy, BPCL undertakes hazard identification, risk assessments, and consequence analyzes before finalizing the ERDMPs. Additionally, in compliance with PNGRB norms, mutual aid agreements are in place with nearby industries to facilitate coordinated disaster response efforts.

A key element of BPCL's readiness approach is its structured three-tier mock drill program, which is conducted routinely and reviewed periodically to refine response actions based on learnings and feedback. Facilities are equipped with both fixed and mobile firefighting systems, supported by trained teams capable of managing emergencies effectively.

Moreover, BPCL has rolled out a Pandemic Emergency Response Plan (PERP) across multiple locations to maintain business continuity and manage crises efficiently during health-related events.

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.

Nil

BPCL does not conduct formal environmental due diligence across its value chain. Recognizing the growing importance of responsible value chain management, BPCL is planning to initiate comprehensive value chain assessments in the coming year. These assessments will help identify environmental and social risks, opportunities for improvement, and areas where collaborative action with partners can be undertaken to address risks associated with value chain. To that end, we have implemented following initiatives during the reporting period:

Promoting Pipeline Transportation

BPCL operates large Cross Country Pipelines network with total Pipelines lengths of approx. 3537km. Cumulative throughput of petroleum products as per this financial year was 27.21 MMT. Pipeline reduced the stress on overworked rail

Business Responsibility and Sustainability Report (Contd.)

and road infrastructure besides reducing environmental consequences associated with rail and vehicle transportation. Presently, pipelines are the most sustainable mode of transportation and helps in reduction of approx. 75% of emissions as compared to rail transportation.

Sustainable Aviation Fuel (SAF)

BPCL's R&D centers are working on producing Sustainable Aviation Fuel (SAF) from captured CO₂ and green hydrogen, aiming to meet the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) mandate. In line with this, BPCL and CARBONEGEV Ltd, a joint venture between B.G. Negev Technologies and Applications Ltd. and the Ralco Group, an Israeli company, have signed a non-disclosure agreement (NDA) on September 16, 2024 initiating collaboration in the field of converting CO₂ to sustainable aviation fuel (SAF). BPCL's R&D centers, Net-Zero teams of BPCL's refineries are taking the initiative further in collaboration with CARBONEGEV Ltd.

Ethanol Blending

As part of its efforts to reduce fossil fuel consumption and promote cleaner energy alternatives, BPCL has actively advanced its ethanol blending program. In alignment with the Government's Ethanol Blended Petrol (EBP) initiative, BPCL blends ethanol—sourced from sugarcane, agricultural residues, and other feedstocks—with petrol to offer a more sustainable fuel option. In FY 2024–25, the Company achieved a record ethanol blending rate of 16.35%, utilizing approximately 247 crore litres of ethanol, up from 11.7% in the previous year. BPCL is targeting over 19% blending in FY 2025–26 and is currently retailing 20% Ethanol Blended Petrol (E20) across the country.

The ethanol blending initiative by BPCL has multiple positive outcomes. 1. It contributes to the reduction of greenhouse gas emissions and air pollution, thereby supporting environmental sustainability. 2. It decreases the reliance on imported crude oil, enhancing the country's energy security. 3. It benefits the agricultural sector by providing farmers with an additional revenue stream and promoting rural development. 4. The use of ethanol-blended petrol results in lower vehicular emissions.

Solarization of RO

Out of 23,642 Retail Outlets (ROs), a total of 12,244 have been solarized. Additionally, solar lighting has been installed at 7,563 ROs. To encourage wider adoption, dealers have been offered subsidies as an incentive for solarization. The solarization of BPCL's retail outlets reduces greenhouse gas emissions and operational costs, enhancing BPCL's reputation in sustainable practices. Solarizing depots, installations, LPG plants, and COCO outlets further integrates renewable energy into BPCL's operations, setting a strong example for the industry.

EV charging station

BPCL has developed 270 EV corridors spanning over 42,000 kilometers along national highways. The Retail Business Unit has set a target of establishing 7,000 EV charging stations and developing 200 fast-charging highway corridors. As of FY 2024-25, BPCL has commissioned 3,428 new EV charging stations at its retail outlets, bringing the cumulative total to 6,563 stations. Additionally, BPCL has partnered with leading OEMs such as Ola, Ather, and Hero to deploy fast chargers for two-wheelers.

The installation of EV charging stations by BPCL reduces greenhouse gas emissions and promotes contribution to a sustainable future. The development of fast-charging highway corridors ensures that EV users can travel long distances with ease, promoting greater EV adoption and enhancing BPCL's reputation as a leader in sustainable energy solutions.

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

Not Available

BPCL has not conducted formal environmental due diligence across its value chain. Recognizing the growing importance of responsible value chain management, BPCL has already initiated the process of value chain assessments. This assessment will serve to identify key environmental impacts and uncover opportunities for improvement.

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

- a. By the listed entity: Not Available
- b. By the top ten (in terms of value of purchases and sales respectively) value chain partners: Not Available

Currently, BPCL has not assessed or reported the number of Green Credits generated or procured, either by the company or by our top ten value chain partners (in terms of value of purchases and sales). The company shall establish systems and processes to monitor, verify, and report Green Credit generation and procurement across its operations and key value chain partners.

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

Essential Indicators

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

9

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

S. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/ associations (State/ National)
1	The Associated Chambers of Commerce and Industry of India (ASSOCHAM)	National
2	Federation of Indian Chambers of Commerce and Industry (FICCI)	National
3	Standing Conference of Public Enterprises (SCOPE)	National
4	IMC Chamber of Commerce and Industry	State (Maharashtra)
5	Federation of Indian Petroleum Industry (FIPI)	National
6	Confederation of Indian Industry (CII)	National
7	Bombay Chamber of Commerce and Industry	State (Maharashtra)
8	The Indian Society of Advertisers	National
9	Indian Leadership Council (ILC)	National

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

Name of authority	Brief of the case	Corrective action taken
Competition Commission of India	In 2013, the Competition Commission of India (CCI) initiated Suo Motu Case No. 3/2013 against Public Sector Undertaking (PSU) Oil Marketing Companies (OMCs). The case was based on observations from PPAC data indicating that the retail price of petrol in Delhi, as charged by PSU OMCs on 25.07.2012, was identical across companies, with a uniform price build-up. The CCI noted that under the prevailing pricing regime, prices were linked to international benchmarks and the Administrative Price Mechanism (APM), rather than being market-driven. This formula-based pricing left little room for competition, and efficiencies at various stages of the supply chain were not reflected in the final retail price, potentially resulting in consumer welfare loss. Under Section 3(1) of the Competition Act, 2002, any agreement, written or otherwise, that causes or is likely to cause an appreciable adverse effect on competition is prohibited. The CCI observed that the simultaneous and identical pricing decisions by OMCs suggested a prima facie indirect understanding, potentially violating Section 3(3) of the Act. Consequently, the CCI, through its order dated 08.03.2013, directed the Director General (DG) to conduct a detailed investigation under Section 26(1) within 60 days.	The PSU OMCs challenged this directive before the Delhi High Court via Writ Petition No. 7303/2013. The Court, through its order dated 22.11.2013, granted an ad interim stay on the CCI proceedings, which remains in effect pending further orders.

Business Responsibility and Sustainability Report (Contd.)

Leadership Indicators

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain (Y/N)?	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
Not Available					

BPCL ensures strict adherence to all applicable legislations, policies, standards, and guidelines issued by various authorities, including the Ministry of Petroleum and Natural Gas (MoP&NG). The company actively participates in consultative committee meetings organized by government and regulatory bodies for the formulation of policy frameworks. Additionally, BPCL contributes to the development of standards and guidelines by providing inputs to various ministries and institutions such as MoP&NG, MoEF&CC, CPCB, OISD, PNGRB, CHT, and BIS. Through these efforts, BPCL supports the advancement of public welfare and plays an active role in nation-building.

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 of the project	SIA Notification No.	Date of Notification	Whether conducted by independent in external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant web link
Polypropylene Derivatives Petrochemical Project (PDPP)	C4-39326/2015	23.05.2018	Yes	Yes	NA

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

S. No.	Name of the project for which R&R is ongoing	State	District	No. of project affected families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
Nil						

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

BPCL is committed to social responsibility and has implemented CSR initiatives in areas such as health, education, women's empowerment, vocational skill development, cleanliness, and sanitation to help target populations. The company conducts frequent monitoring, evaluation, and impact assessment studies on its CSR initiatives to resolve any objections from communities, and so far, no complaints have been reported. Feedback and concerns from evaluations are reviewed and addressed as needed. Public grievances in BPCL are monitored through centralized public grievance redressal and Monitoring System (CPGRAMS), which is an online web-enabled portal.

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

	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/small producers*	31.80%	33.76%
Directly from within India#	2.35%	2.36%

*BPCL adheres to the Public Procurement Policy for Micro and Small Enterprises (MSE) Order, 2012 and its subsequent amendments. During FY 2024-25, the company's total procurement of goods and services, excluding items, which are beyond the scope of MSEs which inter alia include Crude Oil, Petroleum Products, logistics cost through shipping, Railways & Pipelines, LNG/Natural Gas, API Line pipes, OEM spares & services, proprietary items and services, Technology Licenses and Licensor mandated items, Plant & Machinery, where MSEs were eligible to participate stood at ₹10,136 crore. Of this, total procurement from MSEs amounted to ₹3,223 crore, achieving 31.80%.

#CPO Marketing Procurement of ₹10,136 crore for FY 2024-25 and ₹ 9,821.28 crore for FY 2023-24 comprised a part of total procurement from within India. These values were evaluated against the total purchase for both the years respectively to obtain the input material sourced directly from within India. The value for FY 2023-24 has been restated following the stated approach.

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

Location	FY 2024-25	FY 2023-24
1. Rural		
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	90,64,59,106.5	73,49,19,051.4
ii) Total Wage Cost	18,97,22,00,576	17,77,00,77,903
iii) % of Job creation in Rural areas	4.78%	4.14%
2. Semi-urban		
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	44,95,15,240.1	42,55,69,366.1
ii) Total Wage Cost	18,97,22,00,576	17,77,00,77,903
iii) % of Job creation in Semi-Urban areas	2.37%	2.39%
3. Urban		
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	4,67,57,80,196	4,18,63,45,937
ii) Total Wage Cost	18,97,22,00,576	17,77,00,77,903
iii) % of Job creation in Urban areas	24.65%	23.56%
4. Metropolitan		
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	12,92,57,42,322	12,41,00,19,137
ii) Total Wage Cost	18,97,22,00,576	17,77,00,77,903
iii) % of Job creation in Metropolitan area	68.12%	69.84%

Note: The values for FY 2023-24 have been restated basis revisions in calculation. The information on wages pertains to BPCL's permanent employees and workers.

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
No negative social impact has been identified as part of the social impact assessment	Nil

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 ₹)
1	Assam	Lakhimpur	1,10,25,974.33
2	Bihar	Aurangabad, Gaya and Navada	19,32,000.00
3	Haryana	Nuh	60,46,800.00
4	Jharkhand	Bokaro	11,18,532.00
5	Madhya Pradesh	Rajgarh, Barwani	17,11,515.97
6	Maharashtra	Osmanabad, Gadchiroli, Nandurbar	1,50,83,451.20
7	Odisha	Balangir, Kalahandi, Nuapada, Malkhangiri	75,33,889.00
8	Telangana	Komaram Bheem (Asifabad)	24,91,500.00
9	Tripura	Dhalai	1,10,25,974.33
10	Uttar Pradesh	Sonbhadra, Shrawasti, Bahraich, Chandauli	2,13,28,181.35
11	Uttarakhand	Udham Singh Nagar	53,90,000.00
12	West Bengal	Nadia, Dakshin Dinajpur	1,54,60,838.33
Total			10,01,48,656.51

Business Responsibility and Sustainability Report (Contd.)

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

Yes.

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

BPCL procures from marginalized/vulnerable groups such as:

- Micro & Small Enterprises (MSE) - ₹ 3,222.99 crore, 31.80%,
 - MSE (SC/ST) - ₹ 412.88 crore, 4.07%
 - MSE (Women) – ₹ 351.83 crore, 3.47%.

The company's total procurement value of Goods and Services during 2024-25, excluding items, which are beyond the scope of MSEs which inter alia include Crude Oil, Petroleum Products, logistics cost through shipping, Railways & Pipelines, LNG/Natural Gas, API Line pipes, OEM spares & services, proprietary items and services, Technology Licenses and Licensor mandated items, Plant & Machinery, where MSEs were eligible to participate stood at ₹ 10,136.27 crore whereas the actual procurement value from MSEs was ₹ 3,222.99 crore.

The company also offers Trades Receivable Discounting Scheme (TReDS) to its MSME Vendors.

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

31.80%

Note: During FY 2024-25, the company's total procurement of goods and services, excluding items, which are beyond the scope of MSEs which inter alia include Crude Oil, Petroleum Products, logistics cost through shipping, Railways & Pipelines, LNG/Natural Gas, API Line pipes, OEM spares & services, proprietary items and services, Technology Licenses and Licensor mandated items, Plant & Machinery, where MSEs were eligible to participate stood at ₹10,136 crore. Of this, total procurement from MSEs amounted to ₹3,223 crore, achieving 31.80%.

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
1.	LPG stove Bharat Hi-star	Jointly owned with PCRA (now CHT)	PCRA	50:50 as per agreement
2.	FCC catalyst, BHARAT-BCA	Owned	No	Not Available
3.	Super Absorbent Polymer (SAP)	Owned	No	Not Available
4.	Crude processing using K Model	Owned	No	Not Available

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

Name of the authority	Brief the Case	Corrective action taken
	No infringement with existing 3 rd party IPRs and disputes related to traditional knowledge were raised for field and acquired patents during FY 2024-25.	

6. Details of beneficiaries of CSR Projects:

S. No.	CSR project	No. of persons benefitted from CSR projects	Amount of Money Spent in crore	% of beneficiaries from vulnerable and marginalized groups
1	Health & Sanitation	33,72,495	111.98	47%
2	Education	1,44,838	45.36	51%
3	Environment Sustainability	1,21,681	1.12	76%
4	Skill Development	876	7.77	47%
5	Community Development and Others	5,49,447	6.14	46%

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.

BPCL created an AI-powered chatbot called 'Urja' to provide its clients with a pleasant self-service experience and faster resolution of complaints. Urja is the first chatbot of its sort in the Indian oil and gas business, supporting 13 languages. To improve BPCL's client experience through digital integration, the chatbot Urja is now available on the company's website to answer questions from both types of consumers such as Business-to-Business (B2B) and Business-to-Consumer (B2C). As part of Project Anubhav Urja, a unified communication platform connects all BPCL communication across numerous platforms, harmonizing all customer interactions with a consistent and single voice.

BPCL has established the Customer Care SmartLine (1800 22 4344), a single window system to listen to queries, suggestions, feedback and compliments related to any of our products and offerings. SmartLine is our all India contact centre for consumers across five marketing SBUs i.e. Retail (Petrol Pumps), LPG, Lubes, I&C, Aviation. SmartLine also functions as a 24x7 Emergency Helpline (Gas Leakage) to provide immediate assistance. This Toll-Free number is a direct connect between our customers and field teams through which customers can connect with BPCL anytime. The system is so configured that an SMS/Email confirmation is triggered at the time of registration and closure of a customer interaction.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	100.00%
Safe and responsible usage	100.00%
Recycling and/or safe disposal	100.00%

Note:

- Provision of Material safety data sheets (MSDS) for all products sold
- Labels and covers printed with important safety and usage instructions on products like LPG cylinders and lubricants
- Providing display stickers of the 1906 leakage helpline numbers for consumer's kitchen spaces for quick access during emergencies.
- Display of HAZCHEM labels on transportation vehicles to convey hazards associated with product
- LPG Safety Clinics are conducted across business units nationwide to promote safe usage.
- Showcasing of safety-related videos in cinema halls and at public places such as bus stops, railway stations, metro stations, and airports
- BPCL's SAKSHAM initiative drives sustainable consumption through awareness campaigns, competitions, debates, and consultations involving consumers, employees, and dealer representatives.

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

	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	Nil	0	0	NIL
Advertising	0	0	Nil	0	0	NIL
Cyber-security	0	0	Nil	0	0	NIL
Delivery of essential services	3,60,608	830	The complaints are with respect to refill delivery of LPG cylinder and Dispensing of MS/HSD	0	0	NIL
Restrictive Trade Practices	0	0	Nil	0	0	NIL
Unfair trade practices	0	0	Nil	0	0	NIL

Business Responsibility and Sustainability Report (Contd.)

	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Other	3,80,315	758	Complaints are related to delivery of service, cylinders, equipment sales, subsidy, digital payments, safety and IT applications	5,89,594	0	NIL

Note: The segregation of category-wise complaints has started from FY 2024-25

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

	Number	Reason for Recall
Voluntary recalls	0	NIL
Forced recalls	0	NIL

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, BPCL has a comprehensive privacy policy that clearly outlines the purpose of collecting users' personal information, detailing the types of data collected, its intended use, and the various ways it may be processed. The company has implemented measures to ensure the accuracy and currency of personal data shared by users—including dealers, vendors, distributors, and customers—and to uphold their rights through the following provisions:

- Data Access: Users have the right to review, modify, and delete their personal information.
- Consent Withdrawal: Users may choose not to disclose any personal information they consider confidential and can withdraw previously given consent. In such cases, BPCL reserves the right to restrict or discontinue services that require this information.
- Grievance Redressal: To exercise these rights, users can contact Mr. Khalid Ahmed, DGM (PR & Brand) at khalidahmed@bharatpetroleum.in. Inquiries will be addressed within a reasonable timeframe.

BPCL's privacy policy also incorporates detailed provisions on user data privacy and the confidentiality of information, underscoring the company's commitment to protecting user rights and maintaining data security.

The complete privacy policy is available at:

https://www.bharatpetroleum.in/images/files/PRIVACY_POLICY_2024.pdf

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

There were no complaints received associated with issues relating to advertising, cyber security, data privacy and product recalls during the reporting year.

There were no complaints received associated with issues relating to advertising, cyber security, data privacy and product recalls during the reporting year.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches

1

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

0.00%

c. Impact, if any, of the data breaches

Nil

Leadership Indicators

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

The details about the company's product portfolio and services provided can be accessed through the website: <https://www.bharatpetroleum.in/>

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

BPCL has launched initiatives to educate consumers about safe and responsible usage of products and services through:

- Provision of Material safety data sheets (MSDS) for all products sold.
- Display of HAZCHEM labels on transportation vehicles to convey hazards associated with product.
- LPG Panchayats are organized in rural areas to engage with communities directly.
- Periodic refresher trainings on handling of Aviation Turbine Fuel (ATF) to Airforce officials.
- LPG Safety Clinics are conducted across business units nationwide to promote safe usage.
- Showcasing of safety-related videos in cinema halls and at public places such as bus stops, railway stations, metro stations, and airports
- Providing display stickers of the 1906 leakage helpline numbers for consumer's kitchen spaces for quick access during emergencies.
- Labels and covers printed with important safety and usage instructions on products like LPG cylinders and lubricants.
- BPCL's SAKSHAM initiative drives sustainable consumption through awareness campaigns, competitions, debates, and consultations involving consumers, employees, and dealer representatives.

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

BPCL maintains regular communication with its bulk and retail customers through its offices and extensive network of channel partners to keep them updated on product availability and any potential disruptions. The company leverages multiple channels, including press releases, media coverage, social media platforms, mobile applications, SMS alerts, and physical notices, to ensure timely and widespread dissemination of information. BPCL also proactively addresses customer queries and concerns through dedicated helplines and customer service teams, reinforcing transparency and trust. These measures help the company maintain strong relationships with customers and ensure they remain well-informed under all operating conditions.

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.

Yes, BPCL prominently displays product information on lubricant packaging wherever feasible. The labels include details in line with applicable National and International Standards such as BIS, API, and DIN. Additionally, a QR code feature has been incorporated to facilitate product tracking and traceability. All BPCL products meet essential requirements and standards, and provide transparent information on manufacturing, safe handling, and usage. Material Safety Data Sheets (MSDS) for all products are available on the BPCL website.

Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

Yes, BPCL's LPG BU conducts customer feedback surveys with regards to customer satisfaction, after every LPG cylinder delivery.

Independent Reasonable Assurance Statement to Bharat Petroleum Corporation Limited on their Business Responsibility & Sustainability Report (BRSR) FY2024-25 - Core Disclosures.

To,
The Management and Board of Directors
of Bharat Petroleum Corporation Limited (BPCL)
Bharat Bhawan, Currimbhoy Road,
Ballard Estate, Mumbai – 400001

Introduction

Intertek India Private Limited ("Intertek") was engaged by Bharat Petroleum Corporation Limited ("BPCL") to provide an independent reasonable assurance on its consolidated BRSR (Business Responsibility & Sustainability Report) core disclosures for FY2024-25 as part of their Annual Report ("the Report").

Scope

The scope of the Report comprises the reporting period of FY2024-25. The Report is prepared by BPCL based on SEBI's (Securities and Exchange Board of India) BRSR guidelines. The assurance was performed in accordance with the requirements of International Federation of Accountants (IFAC) International Standard on Assurance Engagement (ISAE) 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information.

Objective

The objectives of this reasonable assurance engagement were, by review of objective evidence, to confirm whether the sustainability related disclosures in the Report are in alignment with the Business Responsibility and Sustainability Report (BRSR) requirements laid down by SEBI and were accurate, complete, consistent, transparent and free of material errors or omission in accordance with the criteria outlined below.

Intended Users

This Assurance Statement is intended to be a part of the Annual Report of Bharat Petroleum Corporation Limited.

Responsibilities

The management of BPCL is solely responsible for the development of the Report and its presentation. Management is also responsible for the design, implementation and maintenance of internal controls relevant to the preparation of the Report so that it is free from any material misstatement or error.

Intertek's responsibility, as agreed with the management of BPCL, is to provide assurance and express an opinion on the data and assertions in the Report based on our verification following the assurance scope and criteria given below. Intertek does not accept or assume any responsibility for any other purpose or to any other person or organization. This document represents Intertek's independent and balanced opinion on the content and accuracy of the information and data held within the Report.



Assurance Scope

The assurance has been provided for selected sustainability performance disclosures as per BRSR core disclosures with reference to Business Responsibility and Sustainability Reporting by listed entities as per SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, presented in the Report. The assurance boundary included data and information of various business units i.e. Refineries, LPG, Retail, Pipeline, Aviation, Lubricants, Gas and Corporate office in Mumbai. Our scope of assurance included verification of internal control systems, data and information on BRSR core disclosures reported in line with SEBI's "BRSR Core - Framework for assurance and ESG disclosures for value chain" vide circular no. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023, and Guidance notes for BRSR and are as summarized in the table below:

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

- Number of days of accounts payable.
- Concentration of purchases & sales done with trading houses, dealers, and related parties.
- Loans and advances & investments with related parties.

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

- Cost incurred on well-being measures as a % of total revenue of the company.
- Safety related incidents (LTIFR, Fatality, Permanent Disabilities) for employees and workers.

Principle 5: Businesses should respect and promote human rights:

- Gross wages paid to females as percentage of wages paid.
- Complaints on POSH

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

- Total Scope 1 and Scope 2 emissions
- GHG emissions intensity (scope 1 and 2).
- Total water consumption, water consumption Intensity and water discharge by destination and levels of treatment.
- Total energy consumed, % of energy consumed from renewable sources and energy intensity.
- Total waste generated (category-wise); waste intensity; Total waste recovered through recycling, re-using or other recovery operations; Total waste disposed by nature of disposal method; waste diverted from landfill.

Principle 8: Businesses should promote inclusive growth and equitable development

- Input material sourced (from MSMEs/ small producers and from within India)
- Job creation in smaller towns– Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost

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

- Instances involving loss / breach of data of customers as % of total data breaches or cyber security events

Assurance Criteria

Intertek conducted the assurance work in accordance with requirements of 'Reasonable Assurance' procedures as per the following standard:

- International Standard on Assurance Engagements (ISAE) 3000 (revised) for 'Assurance Engagements other than Audits or Reviews of Historical Financial Information'.
- International Standard on Assurance Engagements (ISAE) 3410 for 'Assurance Engagements on Greenhouse Gas Statement'.

A reasonable assurance engagement involved assessing the risks of material misstatement of the BRSR core indicators/parameters whether due to fraud or error, responding to the assessed risks as necessary in the circumstances along with a materiality threshold level of 5% was applied. Assessment of compliance and materiality was undertaken against the stated calculation methodology and criteria.

Limitations

We have relied on the information, documents, records, data, and explanations provided to us by BPCL for the purpose of our review.

The assurance scope excludes:

- Any disclosures beyond those specified in the Scope section above.
- Data and information falling outside the defined reporting period.
- Data pertaining to the Company's financial performance, strategy, and associated linkages articulated in the Report if any.
- Assertions made by the Company encompassing expressions of opinion, belief, aspiration, expectation, forward-looking statements, and claims related to Intellectual Property Rights and other competitive issues.

While we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls.

The procedures did not include testing controls or performing procedures related to checking aggregation or calculation of data within software/IT systems.

Methodology

Intertek performed assurance work using risk-based approach to obtain information, explanations and evidence that was considered necessary to provide a reasonable level of assurance. The assurance was conducted by desk reviews and visit to Refineries and marketing-operating locations on sample basis (which contributes more than 90% of data) i.e. Mumbai Refinery, Kochi Refinery, Bina Refinery, Piyala Retail, Budge Budge Retail, Piyala LPG, Uluberia LPG, Rohtak Gas, Bina-Kota Pipeline, Wadilube Lubricants, Cochin Aviation and Mumbai corporate office along with stakeholder interviews with regards to the reporting and supporting records for the FY 2024-25. Our assurance task was planned and carried out during the month of June-July 2025. The assessment included the following:

- Review of the Report that was prepared in accordance with the SEBI's BRSR guidelines including circular on Industry Standards on Reporting of BRSR Core dated 20.12.2024.
- Review of processes and systems used to gather and consolidate data.
- Examined and reviewed documents, data and other information made available by BPCL digitally or at a selected operational site.
- Conducted physical and remote interviews with key personnel responsible for data management from selected BPCL's operational site and corporate office.
- Assessment of appropriateness of various assumptions, estimations and thresholds used by BPCL for data analysis.
- Review of BRSR core disclosures for the duration from April 1, 2024, to March 31, 2025.
- Appropriate documentary evidence was obtained to support our conclusions on the information and data reviewed and details were provided in a separate management report.



Total Quality. Assured.

Conclusions

Intertek reviewed BRSR core disclosures provided by BPCL in the “Report”. Based on the procedures performed as above, evidence obtained, and the information and explanations given to us along with the representation provided by the management and subject to inherent limitations outlined above in this report. In our opinion, BPCL’s data and information on BRSR core disclosures for the period of April 1, 2024, to March 31, 2025, included in the “Report”, in all material respects, in accordance with the SEBI’s BRSR core disclosures on reasonable assurance basis.

Intertek’s Competence and Independence

Intertek is a global provider of assurance services with a presence in more than 100 countries employing approximately 43,500 people. The Intertek assurance team included competent sustainability assurance professionals, who were not involved in the collection and collation of any data except for this assurance opinion. Intertek maintains complete impartiality towards any people interviewed.

For Intertek India Pvt. Ltd.

Poonam Sinha
Intertek Verifier

2025/07/25

Shilpa Naryal
Head of Sustainability
Intertek South Asia & MENAP
2025/07/25

SANDEEP VIG Digitally signed by
SANDEEP VIG
Date: 2025.07.25
18:56:01 +05'30'

Sandeep Vig
Director-Business Assurance
Intertek India & MENAP
2025/07/25

No member of the verification team (stated above) has a business relationship with Bharat Petroleum Corporation Limited stakeholders beyond that is required of this assignment. No form of bribe has been accepted before, throughout and after performing the verification. The verification team has not been intimidated to agree to do this work, change and/or alter the results of the verification. The verification team has not participated in any form of nepotism, self-dealing and/or tampering. If any concerns or conflicts were identified, appropriate mitigation measures were put in place, documented and presented with the final report. The process followed during the verification is based on the principles of impartiality, evidence, fair presentation and documentation. The documentation received and reviewed supports the conclusion reached and stated in this opinion.