



September 02, 2025

To,

National Stock Exchange of India Limited

"Exchange Plaza"

Bandra-Kurla Complex, Bandra (East)

Mumbai – 400051

Scrip Symbol: IRMENERGY

BSE Limited

Phiroze Jeejeebhoy Towers

Dalal Street

Mumbai - 400001

Scrip Code: 544004

Sub: Business Responsibility and Sustainability Report (BRSR) for the FY 2024-25

Dear Sir/Madam,

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility and Sustainability Report ("BRSR") for the FY 2024-25, which is also forms part of the Annual Report FY 2024-25.

The Annual Report including BRSR for the FY 2024-25 is also uploaded on the Company's website and can be accessed at www.irmenergy.com.

You are requested to take the same on your record.

Thanking you,

Yours sincerely,

For, IRM Energy Limited

Akshit Soni
Company Secretary &
Compliance Officer

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of listed entity

1.	Corporate Identity Number (CIN) of the Company	L40100GJ2015PLC085213
2.	Name of the Company	IRM Energy Limited (IRMEL)
3.	Year of Incorporation	2015
4.	Registered Office Address	4th Floor, Block 8, Magnet Corporate Park, Near Sola Bridge, S.G. Highway, Ahmedabad – 380054, Gujarat
5.	Corporate Address	4th Floor, Block 8, Magnet Corporate Park, Near Sola Bridge, S.G. Highway, Ahmedabad – 380054, Gujarat
6.	Email Address	investor.relations@irmenergy.com
7.	Telephone	+91-079-49031500
8.	Website	www.irmenergy.com
9.	Financial Year Reported	2024-25
10.	Name of the Stock Exchanges where shares are listed	National Stock Exchange of India Limited (NSE) and BSE Limited (BSE)
11.	Paid-up Capital	₹ 41,05,96,770
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Mr. Akshit Soni Designation: Company Secretary & Compliance Officer Email ID: investor.relations@irmenergy.com Tel. No.: +91-079-49031500
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
14.	Name of assurance provider	NA
15.	Type of assurance obtained	NA

II. Products/Services

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

Sl. No.	Description of Main Activity	Description of Business Activity	% of turnover of the Company
1	Distribution of gaseous fuels	Sale of Piped Natural Gas (PNG) and Compressed Natural Gas (CNG) to domestic, commercial, industrial and transport sector customers.	99.31%

17. Products/Services sold by the Company (accounting for 90% of the turnover)

Sl. No.	Product/Service	NIC Code	% of total turnover contributed
1	Sale of Piped Natural Gas (PNG) and Compressed Natural Gas (CNG) to domestic, commercial, industrial and transport sector customers.	3520	99.31%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	123*	17	140
International	0	0	0

*This comprises 111 nos. of CNG Stations (including 2 nos. of L-CNG stations), 5 nos. of City Gate Stations and 7 Stores as on March 31, 2025.

19. Markets served by the Company

a. Number of locations

Locations	Number
National (No. of States)	4*
International (No. of Countries)	Nil

*The Company operates in the state of Gujarat, Punjab, Tamil Nadu and Union Territory of Dadra Nagar Haveli and Daman and Diu.

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

Nil

c. Types of customers

IRMEL is an authorized City Gas Distribution (CGD) Company, supplies Piped Natural Gas (PNG) to households, businesses and industries and also Compressed Natural Gas (CNG) as an eco-friendly fuel for transportation.

IV. Employees

20. Details as at the end of Financial Year

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	186	171	92%	15	8%
2.	Other than Permanent (E)	34	34	100%	0	0%
3.	Total employees (D + E)	220	205	93%	15	7%
WORKERS						
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	57	55	96%	2	4%
6.	Total workers (F + G)	57	55	96%	2	4%

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	0	0	0	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total employees (D + E)	0	0	0	0	0
WORKERS						
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	0	0	0	0	0
6.	Total workers (F + G)	0	0	0	0	0

21. Participation/Inclusion/Representation of Women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	10	1	10%
Key Management Personnel	4	0	0%

22. Turnover rate for permanent employees and workers (disclose trends for the past 3 years)

	FY 2024-25			FY 2023-24			FY'2022-23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	18%	14%	17%	22%	14%	21%	17%	23%	18%
Permanent Workers	NA								

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

23. Name of holding/subsidiary/associate companies/joint ventures

Sl. No.	Name of the holding/subsidiary/associate companies/joint ventures (A)	Indicate whether Holding/Subsidiary/Associate/Joint Venture	% of shares held by the Company	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the Company (Yes/No)
1	SKI-Clean Energy Private Limited	Subsidiary	70	No
2	Farm Gas Private Limited	Associate	33.37	No
3	Venuka Polymers Private Limited	Associate	33.33	No
4	Ni Hon Cylinders Private Limited	Associate	50	No

VI. CSR Details

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

(ii) Turnover (in ₹): **1056.36 Crore**

(iii) Net worth (in ₹): **937.55 Crore**

VII. Transparency and Disclosure Compliances

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

Stakeholder group from whom compliant is received	Grievance Redressal Mechanism in place (Yes/No) (If yes, then provide web link for grievance redressal policy)	FY 2024-25			FY 2023-24		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Communities	Yes Link: https://www.irmenergy.com/contact-us/	Nil	Nil	Nil	Nil	Nil	Nil
Investors (other than shareholders)	Yes Link: https://www.irmenergy.com/investor/#investor-contact	Nil	Nil	Nil	Nil	Nil	Nil
Shareholders		1	Nil	Nil	Nil	Nil	Nil

Stakeholder group from whom compliant is received	Grievance Redressal Mechanism in place (Yes/No) (If yes, then provide web link for grievance redressal policy)	FY 2024-25			FY 2023-24		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Employees and workers	Yes Link: https://www.irmenergy.com/contact-us/	Nil	Nil	Nil	Nil	Nil	Nil
Customers	Yes*	7963	557	Nil	6,683	594	Nil
Value Chain Partners	Yes Link: https://www.irmenergy.com/contact-us-replicate/	Nil	Nil	Nil	Nil	Nil	Nil
Others	Nil	Nil	Nil	Nil	Nil	Nil	Nil

*Customer complaints received through any of the defined communication channels are systematically recorded and routed to the concerned department. The respective Geographical Area teams undertake resolution activities in alignment with established Standard Operating Procedures, ensuring timely and effective redressal. Each complaint is diligently tracked until closure, and resolution updates are communicated to customers to ensure transparency and satisfaction.

26. Overview of the Company's material responsible business conduct and sustainability issues pertaining to environment and social matters that present a risk or an opportunity to the business of the Company, rationale for identifying the same approach to adapt or mitigate the risk along with its financial implications, as per the following format:

Sl. 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	Asset & Product Safety	Risk	IRMEL pipeline and compressor infrastructure is vital for the safe and continuous supply of gas. As a city gas distributor, ensuring asset and product safety is critical, as any significant lapse could lead to serious incidents or disasters, potentially disrupting operations.	IRMEL implemented routine inspections, established maintenance protocol, and adopting cuttingedge monitoring technologies. Integrity Management System (IMS) conforming to applicable regulatory requirements (PNGRB – IMS) is implemented. Risk assessment is conducted for critical assets to ensure risks are under ALARP (As Low As Reasonably Practicable).	Negative : Negative in the short term due to maintenance and technology costs. Positive: Positive in the long term by preventing major incidents and fines.
2	Regulatory Compliance	Risk	Stringent regulations govern the IRMEL to safeguard public safety and environmental protection. Failure to comply with regulations can result in significant financial losses and legal consequences.	IRMEL maintains its legal register to monitor compliance requirements. This is achieved by keeping regulatory modifications and guaranteeing adherence through ongoing education and the implementation of revised operational procedures.	Negative: Although it may initially lead to compliance expenses, it ultimately results in benefits by avoid penalties and strengthen the Company's reputation.

Sl. 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)
3	Energy Transition Opportunities	Opportunity	The worldwide transition towards cleaner energy sources presents an opportunity for Company to diversify and innovate. Also, the energy transition presents significant opportunities to reduce environmental impact, improve sustainability performance and enhance financial performance.	Investing in renewable energy sources and exploring biogas and hydrogen blending.	Positive: Capturing new market segments and enhancing sustainability credentials.
4	Safety and efficiency through digitalization	Opportunity	Digitalization can significantly improve safety and efficiency by enhancing monitoring, control, and decision-making processes. It enhances operational efficiency too.	The Company has taken significant steps towards enhancing operational efficiency and safety. It has instituted an online 'Dial Before Dig' system and incident reporting software. Furthermore, the Company has adopted Internet of Things (IoT) technology for real-time asset monitoring via a SCADA control room.	Negative/Positive: Short-term negative due to investment in technology, but long-term positive through operational cost savings and enhanced safety.
5	Community Engagement and Safety Awareness	Opportunity	Building community trust and raising awareness regarding gas safety can enhance the Company's reputation, improve social license to operate, and reduce the risk of accident mitigate risks and cultivate positive relationships.	IRMEL is conducting regular community engagement programs and safety workshops.	Positive: Implications by reducing accident risks and strengthening community support.
6	Environmental Impact and Sustainability	Risk	The operations can cause significant environmental effects, including emissions and habitat disruption. Environmental degradation and sustainability issues can lead to significant financial losses, reputational damage, and legal consequences.	The Company has effectively minimized damage to PNG pipelines through strategic coordination with third-party excavation work. This approach has led to a reduction in natural gas emissions. Furthermore, the Company has implemented a strategic plan for preventive maintenance. In case of emergencies, the Company is equipped to promptly isolate the natural gas supply to ensure safety and minimize environmental impact.	Negative /Positive: Negative in the short term due to investment in cleaner technologies, but positive in the long term through reduced environmental impact and compliance with sustainability standards.
7	Employee Health and Safety	Risk	Ensuring employee health and safety is critical to maintain a productive workforce and avoid legal and reputational consequences also considering the hazardous nature of gas distribution.	IRMEL implemented comprehensive HSE training, providing protective equipment, and developing a safety culture.	Negative /Positive: Negative due to costs associated with training and equipment, but positive in preventing accidents and enhancing employee morale.

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
8	Emergency Preparedness and Response	Risk	The potential for accidents or natural disasters requires robust emergency response capabilities.	Certified ERDMP of all GA are in place and regularly updating emergency response plans, and conducting drills.	Negative /Positive: Negative due to the costs of developing and maintaining emergency protocols, but positive in minimizing impact and ensuring rapid response.
9	Climate change adaption and mitigation	Risk/ Opportunity	Risk: Climate change can affect the Company by damaging its infrastructure and disrupting its gas distribution network. Additionally, government rules on emissions and the shift toward cleaner energy sources, like electric and hydrogen-powered vehicles, may influence its business operations. Opportunity: By replacing conventional fuels with natural gas IRMEL is contributing to a cleaner future. additionally the global shift towards cleaner energy sources presents an opportunity for Company to diversify and innovate.	Investing in renewable energy sources and exploring biogas and hydrogen blending.	Negative: Climate change could negatively impact the operations of the Company. Positive: Positive implications by capturing new market segments and enhancing sustainability credentials.
10	Uninterrupted Supply of Natural Gas	Risk/ Opportunity	Delays in the transportation of natural gas can impact the entire value chain and customer dissatisfaction. IRMEL is committed to reach out to every possible natural gas user in its authorized GAs and promote migration from fossil fuel.	Minimizing the PNG pipelines damages by effective coordination with third parties excavation work. Strategically planning of preventive maintenance. Robust distribution network that ensures minimal disruption across the value chain during emergencies. IRMEL expanding its network in Namakkal & Tiruchirappalli, Tamil Nadu.	Negative: Negative in the short term due to investment in robust infrastructure development. Positive: Positive in the long term through reduced environmental impact.
11	Health and Safety Training and Development	Opportunity	By providing training to IRMEL workforce in both technical and behavioural skills, help in enhances the quality of its services and strengthens its readiness for the future.	Ensuring that the entire workforce receives mandatory and relevant HSE training from time to time, including both internal and external training as per training plan.	Negative: Due to costs associated with training and equipment. Positive: Through these trainings, the employees/workers are able to adapt to changing business environment & new technologies and increase work accuracy & performance.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether the Company'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. Weblink of the policies, if available	Board Diversity P-1 Code of Conduct for Board and SMP P-1 Code of Conduct for PIT Code of Fair Disclosure of UPSI CSR Policy P-8 Dividend Distribution Policy Nomination and Remuneration Policy P-5 Policy for Determination of Materiality for Disclosure P-4, P-6 Policy on Familiarisation Program Policy for Material Subsidiary P-2 Policy on RPT P-1 Policy for Vigil Mechanism P-5 Terms & Conditions of Appointment of ID Cyber Security Policy P-9 Risk Management Policy P-1,4 Anti Bribery & Corruption Policy P-1								
2. Whether the Company has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to the Company's 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 the Company and mapped to each principle.	ASME B31.8 ASME B31.8S Petroleum and Natural Gas Regulatory Board (PNGRB), T4S/IMS/ ERDMP (Emergency Response and Disaster Management Plan) Regulations.								
5. Specific commitments, goals and targets set by the Company with defined timelines, if any.	IRMEL has outlined the following key commitments and targets for FY 2025-26: Digitization Initiatives: The Company plans to digitize critical operational processes including Permit to Work, Audit and Inspection, and Corrective and Preventive Action (CAPA) tracking. These initiatives aim to enhance process efficiency and significantly reduce paper usage. Health and Safety Training: A target has been set to ensure 100% of employees receive comprehensive training on health and safety protocols during FY 2025-26. HSE Improvement Plan: The Company is committed to achieving 100% implementation of its Health, Safety, and Environment (HSE) improvement plan within the same FY.								

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
6. Performance of the Company against the specific commitments, goals and targets along with reasons, in case the same are not met.	Health and Safety: - Achieved 100% training coverage for all employees on health and safety during FY 2024–25. - The Company maintained a zero-incident workplace, reporting Zero Lost Time Injuries (LTI) throughout the year. In celebration of World Environment Day 2024, over 90 saplings were planted across operational areas.								
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)	In the environmental domain, IRMEL continues to pursue cleaner energy solutions through expanding our city gas distribution infrastructure. The rollout of MDPE and steel pipelines, as well as the steady increase in domestic, commercial, and industrial connections, underscore our dedication to reducing carbon footprints and supporting low-emission energy access across our geographical areas. From a social standpoint, we remain unwavering in promoting the highest standards of safety, customer service, and operational integrity. Our emphasis on Health, Safety, and Environment (HSE) policies reinforced by robust O&M protocols and environment-friendly practices drives both employee welfare and consumer confidence. On the governance front, we are committed to transparency, ethical compliance, and accountable stewardship across all functions. Through regular investor disclosures, adherence to regulatory norms, and continuous stakeholder engagement, we uphold the trust placed in us by our investors, regulators, and communities we serve. In closing, we remain resolute in elevating IRMEL’s ESG performance, driving growth in harmony with sustainability and raising industry benchmarks through disciplined, transparent, and responsible governance.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Mr. M. K. Sharma, CEO								
9. Does the Company have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, the Board of Directors plays a crucial role in shaping the Company’s sustainability. Additionally, the Company has established a Risk Management Committee (RMC) responsible for identifying and assessing internal and external risks. These risks encompass financial, operational, sectoral, sustainability (including ESG-related risks), information, and cyber security domains, as determined by the Committee. To enhance the effectiveness of the RMC, a sub-committee comprising Heads of Departments has been formed. This sub-committee provides informed recommendations, enabling the RMC to proactively identify emerging risks and implement effective mitigation strategies.								

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					Review is undertaken from time to time								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances						The Company complies with all the applicable statutory requirements				Review is undertaken from time to time								

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

P1 **P2** **P3**
P4 **P5** **P6**
P7 **P8** **P9**
No

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

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

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 Indicator:

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors	4	The Company's Board of Directors and KMP are regularly briefed on an array of topics, including strategy, business operations, markets, performance, organisation structure, economy, risk management, regulatory updates, future outlook, environmental, social and governance aspects, their responsibilities and major updates.	100%
Key Managerial Personnel	4		100%
Employees other than Board of Directors and KMPs	137	1. Asset Integrity & Reliability Management 2. Best Maintenance Practices 3. Risk Management & Internal Control 4. Campus to Corporate 5. Emergency Response and Fire Fighting Training 6. First Aid Training 7. Defensive Driving Training 8. Emergency Response and Disaster Management Planning (ERDMP)	100%
Workers	178	1. Fire Fighting and Site safety (STC Training) 2. CNG & LCNG Operations 3. Plumber Safety Training 4. PNG operation Training	100%

2. Details of fines /penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by Directors/KMPs) with regulators/law enforcement agencies/judicial institutions, in the financial year:

Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
 Penalty/ Fine	Principle 1 and Principle 4	BSE Limited and National Stock Exchange of India Limited (NSE)	6,49,000	Non- compliance of Regulation 17(1) of the SEBI (Listing Regulations and Disclosure Requirements) Regulations, 2015 due to delay in filling the vacancy of an Independent Woman Director, for which the Company has paid a penalty of an aggregate amount of ₹ 6.49 lakh inclusive of tax to the both the Stock Exchanges (₹ 3.24 lakh by each exchanges), as levied.	No

Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
	Principle 1	Joint Commissioner, Central Goods & Services Tax, Ahmedabad	61,15,042	The Directorate General of GST Intelligence (DGGI), Ludhiana Zonal Unit, issued a Show Cause Notice (SCN) to the Company in financial year 2022-23, identifying the applicability of GST under the Reverse Charge Mechanism (RCM) for certain transactions. Upon examination of the matter, the transactions liable under RCM were duly identified and the Company had discharged the corresponding GST liability along with applicable interest. Subsequently, an order dated January 28, 2025, was received from the Joint Commissioner, Central Goods & Services Tax, on February 4, 2025, imposing a penalty of ₹ 61,15,042 under Section 74 of the Central and relevant State GST Acts. The GST amount paid by the Company has been duly appropriated by the Authority in the said order.	Yes
	Settlement			Nil	
	Compounding fee			Nil	

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

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

Case Details	Name of the regulatory/enforcement agencies/judicial institutions
An appeal was filed against the order dated January 28, 2025, issued by the Joint Commissioner, Central Goods & Services Tax, imposing a penalty of ₹61,15,042 under Section 74 of the CGST Act, 2017, read with relevant provisions of the SGST Act, 2017. The appeal was submitted online on April 28, 2025, and physically filed on April 29, 2025. The matter is currently sub judice.	Appeal filed with Honourable Appellate Authority, Commissioner (Appeals), Central GST.

4. Does the Company 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 is deeply committed to maintaining the highest standards of ethics and integrity, which is reflected in the Anti-Corruption and Anti-Bribery policy. This policy, applicable to all employees and aligns with Company's values and ideals, and strictly prohibits any fraudulent or corrupt activities. It also outline the "Red Flags" against the possible existence of corruption practices along with the consequence action. The full policy is available at <https://www.irmenergy.com/wp-content/uploads/2022/12/Anti-bribery-Corruption-Policy.pdf>.

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 conflict of interest.

NA

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
Number of days of accounts payables	13.17	14

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

Parameter	Metrics	FY 2024-25	FY 2023-24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	100%	100%
	b. Number of trading houses where purchases are made from	10	8
	c. Purchase to top 10 trading houses as % of total purchase to trading houses	100%	100%
Concentration of Sales	a. Sales to dealer / distributors as % of total sales	60%	56%
	b. Number of dealers / distributors to whom sales are made	46	42
	c. Sales to top 10 dealers / distributors as % of total sales to dealer / distributors	26.55%	26%

Parameter	Metrics	FY 2024-25	FY 2023-24
Share of RPTs in	a. Purchases (Purchases with related parties as % of Total Purchases)	0.43%	3%
	b. Sales (Sales to related parties as % of Total Sales)	0.02%	–
	c. Loans & advances given to related parties as % of Total loans & advances	94.74%	88.53%
	d. Investments in related parties as % of Total Investments made	46.61%	43%

Leadership Indicators

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

Total number of awareness programmes held	Topics/principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
101	Safety & Technical training for CNG operations	100%
27	Safety awareness programs for general public	100%
6	Safety Awareness program for third party utility agencies	100%
47	Fire fighting training	100%
16	Emergency response and Disaster Management	100%

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 implemented a comprehensive Code of Conduct specifically tailored for Board of Directors and Senior Management Personnel (SMP). This code serves as a guiding compass, ensuring ethical behaviour, transparency, and accountability across all levels of leadership within the organization. It underscores the importance of integrity, respect, and responsible decision-making. The Code of Conduct can be referred at <https://www.irmenergy.com/wp-content/uploads/2025/02/Code-of-Conduct-for-Board-and-SMP.pdf>.

**PRINCIPLE 2:**

Business should provide goods and services in a manner that is sustainable and safe

Essential Indicator:

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

Segment	FY 2024-25	FY 2023-24	Details of improvements in environmental and social impacts
 R & D	Nil	Nil	-
 Capex	Nil	Nil	-

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

Yes

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

The Company is fundamentally committed to the concept of sustainable sourcing. It recognizes that sustainable procurement practices can significantly enhance the Company's responsible operations. Despite the absence of a formalized sustainable procurement strategy, the Company is consistently implementing measures to incorporate the principle of sustainable sourcing into its overarching procurement strategy.

IRMEL has implemented sourcing procedure to procure feasible and sustainable material for its city gas distribution operations. All heavy commercial vehicles carrying cascades and all hired vehicles for daily commute of employees are now being run on the CNG which is environment friendly fuel.

Additionally, IRMEL is planning to install LNG dispensing systems (for promoting more vehicles running on LNG as a fuel) at its LCNG facilities to support green environment. The Company is also planning to buy the electricity produced by solar system.

- 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.**



(a) Plastics (including packaging)



(b) E-waste



(c) Hazardous waste



(d) other waste.

IRMEL, functioning as a service provider and does not produce any goods, therefore, generates waste exclusively from its projects & operations. All the waste is disposed of in an environmentally responsible manner through authorized vendors, in full compliance with the norms set by the Pollution Control Board, including recycling as mandated by regulations. The Company has established dedicated waste management processes across all its sites and locations. The hazardous wastes are handled, segregated, stored and transported in accordance with applicable regulatory requirements and best industry practices. This hazardous waste is disposed of responsibly through authorized vendors for recycling, as mandated by regulation. In addition to hazardous waste, the Company also generates non-hazardous waste. The Company's strategic objective is to eliminate or minimize waste generation and to divert waste from disposal by promoting reuse and recycling wherever feasible.

4. **Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**

Given the specific nature of Company's products / services, the concept of Extended Producer Responsibility (EPR) does not apply to the Company. This is due to the unique characteristics of the Company's offerings.

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.
----------	---------------------------	---------------------------------	--	---	--

IRMEL primarily operates as a service-oriented entity, an exhaustive Life Cycle Assessment (LCA) has not been conducted.

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

Name of Product / Service	Description of the risk / concern	Action Taken
NA		

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

Not applicable, considering the nature of industry.

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)	-	-	-	-	-	-
 E-waste	-	-	-	-	-	-
 Hazardous waste	-	7.8	-	-	7.2	-
 Other waste	-	-	-	-	-	-

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
	NA



PRINCIPLE 3:

Business should respect and promote the wellbeing of all employees, including those in their value chains

Essential Indicator:

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	171	171	100.00%	171	100%	NA	NA	171	100%	NA	NA
 Female	15	15	100.00%	15	100%	15	100%	NA	NA	NA	NA
Total	186	186	100.00%	186	100%	15	100%	171	100%	NA	NA
 Other than Permanent employees											
 Male	34			34	100%						
 Female	0		NA	0	0				NA		
Total	34			34	100%						

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	NA										
 Female	NA										
Total	NA										

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)



Other than Permanent Workers



Male



Female

Total

Our commitment to employee well-being extends to contract employees also, who are covered by the EDLI and ESIC schemes

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

	FY 2024-25	FY 2023-24
Cost incurred on wellbeing measures as a % of total revenue of the Company	0.08%	0.06%

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

Benefits	FY 2024-25			FY 2023-24		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	NIL	100%	Y	Nil	100%	Y
Others- please specify	NIL	NIL	NIL	Nil	Nil	Nil

3. Accessibility of workplaces

Are the premises/offices of the Company 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 Company in this regard.

IRMEL office premises are accessible to everyone including differently abled employees, workers and visitors. The Company's commitment goes beyond just meeting requirements to create a truly inclusive experience for all. By fostering an environment where everyone can thrive, the Company exemplifies its core values of respect and equality.

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

The Company follows the principle of Equal Opportunity in accordance with the provisions of the Rights of Persons with Disabilities Act, 2016. It is aimed at promoting inclusivity and ensuring that persons with disabilities are provided equal opportunities in recruitment, career advancement, training, and workplace accessibility.

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%	100%	100%	100%
 Female	100%	100%	100%	100%
Total	100%	100%	100%	100%

Note: 5 nos. permanent Employees have requested for paternity leave and leave was granted to them. All the 5 nos. of employees have returned to work after completion of their paternity leave.

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	At IRMEL, the Company ensures fair and prompt resolution of employee grievance(s). Employees are encouraged to discuss concern(s) / grievance(s) informally with their immediate reporting authority first. If informal resolution fails, a formal written grievance(s) can be submitted to the Human Resources Department. A Human Resources representative will ensure that grievance(s) is heard, investigated, if required, and addressed fairly, promoting transparency, and conducting a thorough and impartial investigation. Subsequently, the Human Resources Department representative submits a report on the grievance raised along with the recommendation for resolution to the management. After the approval of the recommendation, it is ensured that the grievance of an employee is resolved and the same is communicated to the employee. All grievances are handled with confidentiality.
 Other than permanent workers	
 Permanent employees	
 Other than permanent employees	

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

Category	FY 2024-25			FY 2023-24		
	Total employees/workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	%(B/A)	Total employees/workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	%(D/C)
Total Permanent Employees						
-Male						
-Female						
Total Permanent Workers						
-Male						
-Female						

The Company does not have any employee's association. However, the Company acknowledges and respects the right to freedom of association.

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	205	205	100%	205	100%	209	209	100%	209	100%
Female	15	15	100%	15	100%	15	15	100%	15	100%
Total	220	220	100%	220	100%	224	224	100%	224	100%

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)
Workers										
Male	55	55	100%	50	90.90%	28	28	100%	20	71.43%
Female	2	2	100%	0	0%	NA				
Total	57	57	100%	50	90.90%	28	28	100%	20	71.43%

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	205	163	79.51%	209	185	88.52%
Female	15	8	53.33%	15	14	93.33%
Total	220	171	77.72%	224	199	88.84%
Workers						
Male	55	0	0	28	20	71.43%
Female	2	0	0	NA		
Total	57	0	0	28	20	71.43%

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, IRMEL has implemented a comprehensive Occupational Health and Safety Management System (OHSMS) that is designed to safeguard the well-being of all individuals involved in its operations, including employees, contractors, and visitors. The Company has an approved Health, Safety, and Environment (HSE) policy, which is prominently displayed at operational sites and made available on its website. IRMEL ensures strict compliance with both local and national health and safety regulations and standards. To promote a culture of safety, the Company has developed a structured training matrix that facilitates regular training sessions and awareness programs for all employees. Emergency preparedness is a key component of the system, with detailed plans and procedures in place to manage potential emergency situations effectively. IRMEL also takes proactive measures to prevent occupational exposure to hazardous substances and to maintain a healthy working environment. A formal procedure for reporting, investigating, and analyzing workplace incidents and accidents has been implemented to prevent recurrence. Furthermore, safety committee meetings are conducted regularly, with active participation from both employees and contractor workers, to address and resolve health and safety matters collaboratively.

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

IRMEL employs a structured approach to identify work-related hazards and assess risks on both routine and non-routine bases. For non-routine activities, methodologies such as HAZOP, QRA, MoC, PSSR, and incident investigations are applied to proactively evaluate risks during new developments or process changes. Routine assessments include HIRA, SSRA, safety audits, inspections, risk mapping, toolbox talks, and regular safety training and drills. Risks are evaluated based on severity and likelihood, and control measures are implemented to maintain exposures at ALARP levels, in line with legal and internal standards.

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

Yes, IRMEL has implemented several safety measures to protect its workforce and promote a proactive safety culture. These include:

- Incident Reporting and Investigation System which allows employees to report any incidents, including near misses, injuries, and accidents. Further investigating incidents and implementation of corrective actions is monitored during HSE review meetings.

- Unsafe Act and Conditions Reporting System to encourage employees to report hazards before incidents occur.
- Safety Alerts to share key learnings and promote awareness of safety practices across the organization.

These initiatives ensure employee involvement in risk identification and mitigation, fostering a safer work environment.

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

Yes, IRMEL has put into effect several policies to aid its employees with non-work-related medical and healthcare services. These policies are:

- Health Care Policy: This policy encompasses services for health check-ups, facilitating regular health assessments for employees.
- Insurance Scheme: IRMEL provides insurance benefits, including Mediclaim Insurance and Group Personal Accident Insurance. These benefits offer financial protection in the event of medical emergencies or accidents.

In addition to these policies, IRMEL has formed alliances with various hospitals. This ensures that employees have ready access to essential medical and healthcare services when required

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	Nil	Nil
	Workers	Nil	Nil
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	Nil	Nil
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

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

IRMEL prioritizes the health and safety of its employees, assets, and the environment through a strong HSE policy. The Company ensures safety by strictly following SOPs, implementing a permit-to-work system for critical tasks, and enforcing workplace rules. Public awareness programs conducted to promote natural gas safety, regular maintenance of gas infrastructure is ensured to prevent equipment related incidents and annual health check-ups carried out for proactive employee health management. Contract workers are provided Safety and Technical Competency training to build their capability in preventing incidents, complying with safety protocols, and maintaining operational reliability.

Encourage employees and stakeholder to report unsafe act, unsafe condition, and near miss reporting.

Carry out hazop and QRA study of new installation and in case changes in existing installation to identify hazards and high-risk areas and action plans are reviewed regularly to further prevent and mitigate the risks.

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

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

14. Assessments for the year:



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.

IRMEL follows the Standard operating procedure for reporting and investigation of incident and necessary corrective action implemented and sharing of safety alert across location. The investigation is conducted by the subject expert third-party investigators and the outcome of corrective actions is timely updated to prevent of re-occurrence of such incidents.

The following actions are implemented and ongoing:

- GIS mapping and Dial before dig, utility coordination meet to minimize the gas pipeline damage by third-party activities.
- Implemented robust fully controlled CNG operation through the SCADA system which is a supervised centralized control room which ensures the safe operation of CNG/LCNG operations.
- Natural gas safety messages are passed to the public and PNG customers through Safety awareness programs, Radio Jingles and SMS.
- The HSE department conducts regular safety committee meetings with representatives from various departments to address safety related matters.

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).

For employees, IRMEL provides a Term Life insurance policy to offer financial security. In the unfortunate event, a compensatory package is also extended to their family through a benevolent fund.

Workers of Contractors and Vendors are covered as per statutory regulations. This includes mandating their compliance with the Employees' Deposit Linked Insurance (EDLI) scheme and Workmen's Compensation.

2. Provide the measures undertaken by the entity to ensure payment of statutory dues by the value chain partners.

At IRMEL, value chain partners are required to provide proof of statutory payments made on behalf of their employees. Payments to these partners are released only upon submission of the necessary documentation confirming compliance with statutory obligations.

3. Provide the number of employees/workers having suffered grave consequences due to work-related injury/ill-health/fatalities (as reported in Q11 of Essential Indicators above), who are 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	Nil	Nil	Nil	Nil
 Workers	Nil	Nil	Nil	Nil

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

Currently, Company does not have any programme which provides transition assistance to facilitate continued employability and the management of career endings resulting due to retirement or termination of employment.

5. Details on assessment of value chain partners:



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

No such adverse findings were observed from the audit in these aspects during the FY 2024-25.



PRINCIPLE 4:

Business should respect the interests of and be responsive to all its stakeholders

Essential Indicator:

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

The Company recognizes stakeholders as individuals or groups who can influence or be impacted by the Company's operations. To identify these key stakeholders, IRMEL compiled a preliminary list of interested parties, considering historical issues and relationships. The list includes employees, suppliers, customers, business partners, regulatory agencies, and local communities near its operational sites.

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

Stakeholder Group	Whether identified as vulnerable & marginalised group (Yes/ No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisements, Community Meetings, Notice Board, Website, Others)	Frequency of engagement (Annually, Half yearly, quarterly / others- please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders, investors	No	General Meeting, Email, Newspaper Advertisements, Corporate Announcement, Company Website, Annual Report	Regular/ Annually/ Quarterly	Financial Results, Statutory Communications as per applicable SEBI Laws, Performance Highlights
Regulatory Bodies like SEBI, NSE, BSE, MCA, PNGRB, Employee's Provident Fund Organization, Employee's State Insurance Corporation and Labour Commissionerate Employees	No	Respective Portal for regulatory filings, Website and Email, Physical meeting	As and when required	Financial Results, Statutory Communications as per applicable SEBI Laws, Performance Highlights, Regulatory compliances and MIS
Suppliers	No	Email, Newsletters, Intranet, whatsapp communication mechanism, get-to-gether	Regular	Learning and development, Employee wellbeing, reward and recognition
Customers	No	Supplier meets, Meeting, email communications	Regular	Understanding concerns of Suppliers, Tender Terms & Conditions and Performance Review
Local Communities	No	Website, Emails, Social Media, Pamphlets, SMS	Regular	Customer surveys, Product Quality, Health and Safety
	Yes	Community events, CSR initiatives, corporate communication etc.	Regular/Need based	Community grievances redressal, Recruitment of people from local community, supporting rural economy

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.

IRMEL acknowledges the significance of dynamic engagement with its stakeholders as a crucial factor in fulfilling their requirements and bolstering their confidence. The management of the Company maintains regular communication with principal stakeholders. Engagement with relevant stakeholder groups is facilitated through various channels. The feedbacks gathered from these interactions are compiled and presented to the members of the Board during their quarterly meetings. During these interactions, matters related to sustainability, encompassing economic, environmental, and social aspects, are deliberated upon, thereby enlightening stakeholders about sustainability issues. Looking ahead, the Company is committed to intensifying its concentration on discussions pertaining to sustainability in these meetings.

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.

The Company engages with stakeholders through various platforms to comprehend their needs and concerns better. A materiality assessment is conducted, involving interactions with a multitude of stakeholders. Both

internal and external stakeholders identify the most crucial issues and topics that could impact the business operations. These topics are meticulously considered in the Company's Environmental, Social, and Governance (ESG) strategies and framework. For the purpose of identifying material topics, the management, based on their experience and industry practice, identifies these topics. The management also contemplates seeking input from other stakeholders in the future to determine material business issues.

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

In addressing the concerns of vulnerable and marginalized stakeholder groups, the Company has taken significant steps. It has prioritized Micro, Small, and Medium Enterprises (MSME) vendors for its procurement of goods and services, demonstrating a commitment to supporting smaller businesses.



PRINCIPLE 5:

Business should respect and promote human rights

Essential Indicator:

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	186	186	100%	163	163	100%
Other than Permanent	34	34	100%	61	61	100%
Total Employees	220	220	100%	224	224	100%
Workers						
Permanent				NA		
Other than Permanent	57	57	100%	28	28	100%
Total Workers	57	57	100%	28	28	100%

2. 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										
Male	171	-	-	171	100%	149	-	-	149	100%
Female	15	-	-	15	100%	14	-	-	14	100%
Other than Permanent										
Male	34	-	-	34	100%	60	-	-	60	100%
Female	0	-	-	0	100%	1	-	-	1	100%
Workers										
Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Other than Permanent										
Male	55	55	100%	0	0	28	-	-	28	100%
Female	2	2	100%	0	0	-	-	-	-	-

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

a. The details are provided below:

Gender	Male		Female	
	Number	Median remuneration / salary / wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	9	₹ 3,90,000	1	₹ 60,000
Key Managerial Personnel	4	₹ 39,96,167	0	-
Employees other than BoD and KMP	201	₹ 4,95,588	15	₹ 3,93,704
Workers	55	₹ 2,31,168	2	₹ 2,56,704

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

	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	3%	6%

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

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

At IRMEL, the Company gives utmost importance to Human Rights of an employee. A formal written grievance(s) can be submitted to the Human Resources Department. A Human Resources representative will ensure that grievance(s) is heard, investigated, if required, and addressed fairly, promoting transparency, and conducting a thorough and impartial investigation. Subsequently, the Human Resources Department representative submits a report on the grievance raised along with the recommendation for resolution to the management. After the approval of the recommendation, it is ensured that the grievance of an employee is resolved and the same is communicated to the employee. All grievances will be handled with confidentiality.

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

The details are provided below:

	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	Nil	Nil		Nil	Nil	
Discrimination at workplace						
Child Labour						
Forced Labour/ Involuntary Labour						
Wages						
Other Human rights related issues						

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)	Nil	Nil
ii) Complaints on POSH as a % of female employees / workers		
iii) Complaints on POSH upheld		

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

The Company promotes a work environment that is inclusive and free from discrimination and harassment. If employees have any grievances, they can report them to the Company's Ombudsman as outlined in the Vigil Mechanism/Whistle Blower Policy. The Company's policy strictly condemns any form of discrimination, harassment, victimization, or other unfair employment practices against whistle blowers. Whistle blowers are fully protected against any unfair practices such as retaliation, threats, termination or suspension of service, disciplinary action, transfer, demotion, refusal of promotion, or any other direct or indirect use of authority that could hinder the whistle blower's ability to perform their duties or make further Protected Disclosures.

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

Yes, business agreements and contracts within the organization do include clauses related to statutory compliances. These cover aspects such as Provident Fund (PF), Employee's State Insurance (ESI), adherence to minimum wage standards, and regulation of working hours.

10. Assessment for the year:

	% of the Company's plants and offices that were assessed (by the Company or statutory authorities or third parties)
Child Labour	100 %
Forced Labour/Involuntary Labour	100 %
Sexual Harassment	100 %
Discrimination at workplace	100 %
Wages	100 %
Other- please specify	-

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

NA

Leadership Indicators

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

Nil

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

At IRMEL, a strict compliance is ensured of all applicable Labour Law and Human Right policies. No specific exercise is conducted by the Company for due - diligence.

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?

All IRMEL office premises are accessible to everyone including differently abled visitors. The Company's commitment goes beyond just meeting requirements to create a truly inclusive experience for all. By fostering an environment where everyone can thrive, we exemplify core values of respect and equality.

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	Nil
Discrimination at workplace	Nil
Child Labour	Nil
Forced Labour/Involuntary Labour	Nil
Wages	Nil
Others – please specify	Nil

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

NA



PRINCIPLE 6:

Business should respect and make efforts to protect and restore the environment.

Essential Indicator:

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

Parameter	FY 2024-25	FY 2023-24
From renewable sources		
Total electricity consumption (A)	15,358.92	8,676
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	15,358.92	8,676
From non-renewable sources		
Total electricity consumption (D)	64,530.91	36,749.93
Total fuel consumption (E)	48,046.00	49,835.88
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	1,12,576.91	86,585.81
Total energy consumed (A+B+C+D+E+F)	1,27,935.83	95,261.81
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	121.11	99.58
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)*	2,502.13	2,057.32
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

*The Company has referred to the BRSR Guidelines and applied the PPP conversion factor of 20.66, as published by the IMF, consistently across both consecutive years. As a result, the value for the previous year has been revised accordingly to ensure uniformity and comparability.

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

No such independent assessment/evaluation/assurance has been carried out by an external agency.

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.

NA

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 kiloliters)		
(i) Surface water	4,100	3,358
(ii) Groundwater	670	603
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	4,770	3,961
Total volume of water consumption (in kilolitres)	4,770	3,961
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	4.51	4.14
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	93.18	85.53
Water intensity in terms of physical output	-	-

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

No such independent assessment/evaluation/assurance has been carried out by an external agency

4. Provide the following details related to water discharged:

Parameter	FY 2024-25	FY 2023-24
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	Given the specific characteristics of IRMEL's operations, water is not used in the processes, nor it is discharged as industrial effluent as a result of the process, water consumption is primarily confined to domestic use. Wastewater discharge is managed in accordance with established facility maintenance protocols and applicable regulations.	Given the specific characteristics of IRMEL's operations, water consumption is primarily confined to domestic use. Wastewater discharge is managed in accordance with established facility maintenance protocols and applicable regulations.
- No treatment		
- With treatment – please specify level of treatment		
(ii) To Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) To Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		

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

No such independent assessment/evaluation/assurance has been carried out by an external agency

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

Given that water is not utilized in operational processes nor discharged as industrial effluent, IRMEL does not employ a Zero Liquid Discharge system. The Company's facilities, including offices, City Gas Stations, and Compressed Natural Gas Stations, generate only domestic wastewater. This effluent is managed through appropriate disposal methods, including municipal or district sewer systems or repurposing for landscaping irrigation. The nature of this wastewater does not necessitate treatment prior to disposal.

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

Parameter	Unit	FY 2024-25	FY 2023-24
NO _x	µg/m ³	14.90	14.30
SO _x	µg/m ³	7.80	7.80
Particulate matter (PM)	µg/m ³	43.50	44.20
Persistent organic pollutants (POP)	PPM	0	0
Volatile organic compounds (VOC)	PPM	0	0
Hazardous air pollutants (HAP)	PPM	0	0
Others please specify Mercury, Cadmium, Chromium etc.	Pollutant monitoring is conducted through standardized stack sampling procedures for diesel generator sets and compressed natural gas (CNG) compressors. The resultant data from these surveillance activities is submitted to respective Pollution Control Board annually.		

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

Yes, environment monitoring (Air, Water & Noise) and stack monitoring are conducted by following service providers:

- Sunrise Environment Consultant
- Sophisticated Industrial Materials Analytic Labs Pvt. Ltd.
- Excellence laboratory

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	2,481.85	2,631.13
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	13,031.65	7,309.17
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO ₂ equivalent / Rupee of turnover in crore	14.68	10.39
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 / Rupee of turnover in crore	303.29	214.66

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

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

No such independent assessment/evaluation/assurance has been carried out by an external agency.

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

- Additional deployment of HCV are CNG fueled and engine complying BS-VI Norms which assists in reducing air pollution and improving energy efficiency of engine.
- IRMEL has operationalized a 3.123 MW DC solar power plant, which offsets the electricity consumption of 23 CNG stations in the Banaskantha GA. To further strengthen its renewable energy portfolio, the Company is planning additional captive solar projects for Banaskantha GA and Diu & Gir-Somnath GA in FY 2025-26.
- Dial before dig awareness & utility coordination meet are being ensured to minimize the gas pipeline damage by third-party activities. Through Geographic Information System (GIS) mapping 3824 dig activity by third party over IRMEL's natural gas pipeline network have been reported in FY 2024-25 and which further monitored for prevention of pipeline damage.

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

Parameter	FY2024-2025	FY 2023-24
Total Waste generated (in metric tonnes)		
Plastic waste (A)	Nil	Nil
E-waste (B)	Nil	Nil
Bio-medical waste (C)	Nil	Nil
Construction and demolition waste (D)	Nil	Nil
Battery waste (E)	Nil	Nil
Radioactive waste (F)	Nil	Nil
Other Hazardous waste. Please specify, if any. (G)	7.8	7.2
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	Nil	Nil
Total (A+B+C+D+E+F+G+H)	7.8	7.2
Parameter		
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0073	0.0075
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.15	0.15
Waste intensity in terms of physical output	-	-
Waste intensity (optional) the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	7.8	7.2
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	7.8	7.2

Parameter	FY2024-2025	FY 2023-24
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	0	0

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

No such independent assessment/evaluation/assurance has been carried out by an external agency.

10. Briefly describe the waste management practices adopted in your establishment. 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.

IRMEL maintains stringent waste management protocols with a primary focus on the safe handling and disposal of hazardous materials. A key component of hazardous waste is lube oil used in CNG compressors, which represents a hazardous waste generated by operations. To ensure safety and regulatory compliance, IRMEL has implemented procedures for the management of hazardous waste, e-waste, and other waste streams.

These procedures include the careful segregation and storage of scrap and used lube oil in dedicated facilities. All hazardous waste is handled, segregated, stored, and transported in accordance with applicable regulations and industry best practices. IRMEL also enforces a resource conservation policy that ensures compliance with environmental regulations related to natural resources, waste, and land.

All waste materials are managed through vendors authorized by the State Pollution Control Board, who are responsible for recycling or environmentally sound disposal. Specifically, hazardous waste is disposed off through authorized recycling vendors as per regulatory mandates. Additionally, IRMEL has adopted the on-demand delivery of odorant chemicals via tankers, significantly reducing the need for hazardous drum storage, handling, and disposal.

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.
NA			

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
NA					

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection Act and rules thereunder (Y/N).

If not, provide details of all such non-compliances, in the following format:

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
--------	---	---------------------------------------	---	---------------------------------

IRMEL is 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. There are no such incidences of noncompliance with such Laws & Regulations reported during the financial year 2024-25.

Leadership Indicators

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

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

- Name of the area – **NA**
- Nature of operations – **NA**
- Water withdrawal, consumption and discharge in the following format:

Parameter	FY2024-2025	FY 2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	NA	NA
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kiloliters)		
Total volume of water consumption (in kiloliters)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	NA	NA
- No treatment		
- With treatment please specify level of treatment		
(ii) Into Groundwater		
- No treatment		
- With treatment please specify level of treatment		
(iii) Into Seawater		
- No treatment		
- With treatment please specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment please specify level of treatment		
(v) Others		
- No treatment		
- With treatment please specify level of treatment		
Total water discharged (in kilolitres)		

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

No such independent assessment/evaluation/assurance has been carried out by an external agency.

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

Parameter	Unit	FY'2024-2025	FY'2023-2024
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)	The Company is not capturing data for scope 3 emissions, at present. Efforts are underway to track and record this data and it will be made available from the upcoming years.		
Total Scope 3 emissions per rupee of turnover			
Total Scope 3 emission intensity			

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

NA

3. With respect to the ecologically sensitive areas reported in Question 10 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.

NA

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

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Installation of Automatic Power Factor Controller) panels	Installation of APFC (Automatic Power Factor Controller) panels at all CNG stations across Geographical Areas which includes 32 additional APFC panel installed in FY 2024-25.	To maintain power factor to ~ 0.99 ensuring electrical power is being used efficiently and minimizing the energy losses in the electrical system. Ensure equipment longevity by preventing the overheating of cables, transformers, and motors.
2	CNG Fueled HCV deployment	Additional deployment of HCV are CNG fueled and engine complying BS-VI Norms which assists in reducing air pollution and improving energy efficiency of engine.	CNG-fueled HCVs offer a cleaner, quieter, and more climate friendly alternative to diesel vehicles. Their adoption supports better air quality, lower GHG emissions, and improved public health. By embracing cleaner fuel alternatives, the Company exemplifies its dedication to sustainable practices while simultaneously enhancing operational efficiency.
3	Digitization of CNG operation	IRMEL has taken a significant step forward in its digitalization journey by implementing a comprehensive digital platform to manage CNG operations, beginning with Banaskantha GA. This solution has streamlined forecourt operations, statutory compliance, asset management, dashboard reporting, and centralized document control resulting in improved operational efficiency, consistent and centralized data access, and enhanced compliance monitoring.	Centralized digital control minimizes the need for physical paperwork, contributing to lower paper consumption and reducing the environmental impact. Digital tracking of assets allows for timely maintenance, reducing equipment failures and potential leaks or emissions, which supports environmental protection.
4	Utility coordination meet	Utility coordination meet at all GA has been conducted to enhance the coordination with other utility agencies for preventing the IRMEL Gas pipeline damage and further preventing the Natural Gas leakage and any undesired events.	By proactively coordinating with other utility agencies, IRMEL prevent gas leaks and pipeline damage, thereby reducing greenhouse gas effect, protects surrounding ecosystems and enhancing overall environmental safety.

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

In adherence to the Petroleum and Natural Gas Regulatory Board (PNGRB) Emergency Response & Disaster Management Plan (ERDMP) regulations of 2010, updated in 2020, ERDMP documents have been formulated by IRMEL for each of its operational regions. This covers scenarios where undesirable events can be anticipated or suspected, ensuring that IRMEL is prepared to respond effectively to any unforeseen and unintentional incidents. A third-party agency enlisted by PNGRB has audited and subsequently validated the robustness and effectiveness of these documents.

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?

In the City Gas Distribution (CGD) value chain, it is recognized that certain operations may have adverse environmental impacts. The primary sources of these impacts include the distribution of natural gas and the construction and maintenance of associated infrastructure. These activities can contribute to air and water pollution, as well as the emission of greenhouse gases factors that may accelerate climate change and harm local ecosystems.

To address these challenges, the Company has implemented a range of mitigation and adaptation strategies. These include investments in renewable energy, technological advancements, continuous environmental monitoring, active community engagement, and strict compliance with regulatory requirements. Specific mitigation initiatives include the 'Dial Before You Dig' awareness campaign, leak detection programs, awareness drives for value chain partners, and coordination with utilities to minimize third-party damages.

Through these measures, the Company reinforces its commitment to environmental stewardship while ensuring operational efficiency.

7. % of Value chain partners (by value of business done with such partners) that were assessed for Environmental Impacts?

In pursuit of sustainability, the Company ensures the sustainability of its value chain partners' operational practices. The Company is actively evaluating opportunities for environmental impact assessments and will implement relevant measures in subsequent financial years.

8. How Many green credits have been generated or produced

a By the listed entity	NA
b By the top ten (in terms of value of purchase and sales respectively) value chain partners	NA



PRINCIPLE 7:

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

Essential Indicator:

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

The Company has affiliations with 1 trade and industry association as mentioned in the response below in part (b)

b. List the top 10 trade and industry chambers/associations (determined based on the total members of such body) the Company 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	Association of CGD Entities	National

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

Name of the authority	Brief of the case	Corrective action taken
The Company has not been subject to any regulatory orders or directives regarding anti-competitive conduct. Consequently, no corrective actions were necessary or initiated during the reporting period, as no instances of such behavior were reported or identified.		

Leadership Indicators

- Details of public policy positions advocated by the Company:

S. No.	Public Policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/ No)	Frequency of Review by Board (Annually/ Half yearly/Quarterly/ Others- please specify)	Web Link, if available
NA					



PRINCIPLE 8:

Businesses should promote inclusive growth and equitable development.

Essential Indicator:

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

Name and brief details of project	SIA Notification No	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
NA					

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

S.no	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
NA						

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

In each location, the Geographical Area (GA) Head serves as the primary on-site representative. This individual is readily accessible for community members to voice any complaints or grievances. These concerns can be expressed either verbally or in written form. Upon receiving a grievance, the GA Head communicates with the GA In-charge or CEO to collect their assistance in resolving the issue. The GA Head acts as the initial contact point for community members, facilitating the submission and resolution of grievances on a personal basis. This approach underscores our commitment to addressing and resolving concerns promptly and professionally.

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

	FY'2024-2025	FY'2023-2024
Directly sourced from MSMEs/small producers	Looking to the peculiar nature of the business, some of the vendors provide both services and material supplies, hence, such bifurcation is not quantifiable. However, on a combined basis the percentage of material and supply sourced from MSMEs/small producers is 7.21%.	The Company is not capturing, at present. However, initiatives are being implemented to systematically track and document this information. It is anticipated that this data will be accessible in the upcoming years, thereby ensuring the Company's commitment to transparency and accountability.
Sourced directly from within India	100%	

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	PY 2023-24
Rural		
% of Job creation in Rural areas	12%	13%
Semi-urban		
% of Job creation in Semi-urban areas	22%	22%
Urban		
% of Job creation in Urban areas	13%	18%
Metropolitan		
% of Job creation in Metropolitan areas	52%	47%

(Place to be categorized as per RBI Classification System – rural / semi-urban / urban / metropolitan)

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
NA	

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

S.no	State	Aspirational District	Amount spent (in INR)
Nil			

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

No

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

The Company determines vendors through internal evaluations, adhering strictly to the standard e-tender terms and conditions. No preferential treatment is extended to any specific vendors.

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

NA

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by the Company (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
Nil				

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

Name of authority	Brief of the Case	Corrective action taken
Nil		

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized group
1	Setting up laboratory infrastructure/ lab equipments for pharmacy course for promoting education	200	NA
2	Setting up CT Scan and MRI Centre at Kaka-Ba Hospital	132	NA
3	Creating a center to provide it based vocational education to special children in a sustainable manner	40	100%
4	Creation of Animal Cell Culture facility and central instrumental facility for life science	90	NA
5	To set up the Managerial Development Cell with an autonomous body to get free decision making and to execute the decided action plan faster with minimum possible time.	120	NA
6	Community development works in Geographical areas of the Company	12	NA

**PRINCIPLE 9:**

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

Essential Indicator:**1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**

IRMEL has established multiple channels to ensure effective communication with its customers. These platforms are designed to make it easy for customers to submit feedback, raise concerns, and share suggestions about the services provided. The available communication options are:

- Dedicated Customer Service Centres
- Official IRM Energy Website
- Social Media Platforms (WhatsApp, Twitter, Facebook, Instagram)
- Email Support
- Suggestion Boxes at CNG Stations

IRMEL has a systematic consumer redressal mechanism with a 24x7 Customer Care Number for lodging complaints or queries.

If the complaint is not resolved within the standard resolution period, the consumer can escalate the issue to the person-in-charge.

If still unresolved, the complaint can be further escalated to the nodal officer and then to the appellate authority.

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

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

Number of consumer complaints in respect of the following:	FY 2024-25		Remarks	FY 2023-24		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	Nil	Nil	NA	Nil	Nil	NA
Advertising	Nil	Nil		Nil	Nil	
Cyber-security	Nil	Nil		Nil	Nil	
Delivery of essential services	Nil	Nil		Nil	Nil	
Restrictive Trade Practices	Nil	Nil		Nil	Nil	
Unfair Trade Practices	Nil	Nil		Nil	Nil	
Other	Nil	Nil		Nil	Nil	

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

	Number	Reasons for recall
Voluntary recalls	NA	NA
Forced recalls	NA	NA

5. Does the Company 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, a comprehensive Cyber Security (IT) Policy is maintained by the Company, which is made accessible to all employees via the Company's intranet. In addition, a detailed framework that addresses cyber security and data privacy risks is made publicly available on the official website of the Company. This ensures that both internal and external stakeholders have access to crucial information regarding the Company's approach to cyber security and data privacy. Web link: https://www.irmenergy.com/wp-content/uploads/2022/12/IRMEL-Cyber-Security-Policy_V1.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.

Currently, there are no pressing issues, However to address potential future problems, the Company communicate Cyber Security Awareness Posters to its internal customers on a regular basis. This proactive approach helps to foster a culture of security awareness within the organization. The Company has implemented End Point Security (EPS) with Enhanced Data Rate (EDR) features. This robust security measure is designed to block unauthorized access and prevent potential attacks with well managed web policy, Device control policy and Application policy. The Company has implemented awareness pop up on IRMEL website with the reference link :- <https://www.irmenergy.com/work-with-us/>, thereby ensuring the integrity and safety of the Company's digital assets.

7. Provide the following information relating to data breaches:

	Provide the following information relating to data breaches:
a. Number of instances of data breaches along-with impact	
b. Percentage of data breaches involving personally identifiable information of customer	Nil
c. Impact, if any, of the data breaches	

Leadership Indicators

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

IRMEL maintains a comprehensive website that serves as a one-stop destination for all key information about the Company. The platform provides easy access to details about its core products Piped Natural Gas (PNG) and Compressed Natural Gas (CNG) along with the full range of services offered. It also highlights the customer segments served and the geographical areas where IRMEL operates. The website is accessible at <https://www.irmenergy.com>.

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

IRMEL is committed to creating a strong culture of safety and awareness among its customers and the general public for its main products Piped Natural Gas (PNG) and Compressed Natural Gas (CNG). The Company follows a well-rounded approach to promote safe and careful usage:

- **Safety Guidelines:** Safety instructions are clearly displayed in all IRMEL offices to remind everyone of the important safety rules.
- **Festival Safety Tips:** During festivals, customers receive safety messages through WhatsApp and SMS to guide them on the do's and don'ts of using natural gas.

- **Awareness Programs:** The Marketing and HSE teams conduct awareness sessions for people who are about to get PNG connections. These sessions help users understand how to handle gas safely.
- **Emergency Help:** To ensure quick action during emergencies, IRMEL places stickers with toll-free emergency numbers on PNG meters at customer locations.
- **Radio Awareness:** Safety tips on how to use gas properly are shared with customers through short and informative radio jingles.
- **Safety Mock Drills:** IRMEL regularly conducted safety mock drills to train commercial and industrial customers and nearby residents on how to respond quickly and correctly during gas-related emergencies.

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

IRMEL keeps its customers informed in advance about any gas supply interruptions or planned maintenance work. Customers receive messages through SMS or WhatsApp with details of the disruption and the expected time for the gas supply to resume. Once the supply is restored, a follow-up message is sent to let them know. This shows IRM Energy's commitment to clear communication and good customer service.

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

IRMEL, in adherence to PNGRB guidelines, ensures accurate and transparent product information is shared with customers. The Company uses multiple communication channels such as its website, brochures, and direct messaging to keep customers informed about its offerings.