



ABOUT THE
REPORT

OUR APPROACH TO
SUSTAINABILITY

EMPOWERED LEADERSHIP &
TRANSPARENT GOVERNANCE

ENVIRONMENTAL
LEADERSHIP

STRENGTHENING
OUR VALUE CHAIN

CREATING SHARED
VALUE FOR OUR PEOPLE

LINKAGES TO
REPORTING STANDARDS

Linkages to

Reporting Standards





Linkage with UNGC

PRINCIPLES	REFERENCE SECTIONS/EXPLANATIONS
Human Rights	
Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights	Creating Shared Value for Our People (Page 80-93)
Principle 2: Make sure that they are not complicit in human rights abuses.	
Labour	
Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.	Creating Shared Value for Our People (Page 80-93)
Principle 4: Businesses should uphold the elimination of all forms of forced and compulsory labour	
Principle 5: The effective abolition of child labour	
Principle 6: The elimination of discrimination in respect of employment and occupation	
Environment	
Principle 7: Businesses should support a precautionary approach to environmental challenges	Environment Leadership (Page 41-63)
Principle 8: Undertake initiatives to promote greater environmental responsibility.	
Principle 9: Encourage the development and diffusion of environmentally friendly technologies.	
Anti-Corruption	
Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery	Empowered Leadership & Transparent Governance (Page 27-40)

Linkage to TCFD

IndianOil has begun its journey to align with TCFD. The process of reporting on TCFD will be strengthened in the coming years.

THEMATIC AREA	RECOMMENDATION	REFERENCE
Governance	Describe the board's oversight of climate-related risks and opportunities	Empowered Leadership & Transparent Governance (Page 27-40)
	Describe management's role in assessing and managing climate-related risks and opportunities	Empowered Leadership & Transparent Governance (Page 27-40)
Strategy	Describe the climate-related risks and opportunities the organisation has identified over the short, medium, and long term	Empowered Leadership & Transparent Governance (Page 27-39)
	Describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning	Empowered Leadership & Transparent Governance (Page 27-40)
	Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario	Empowered Leadership & Transparent Governance (Page 27-39)
Risk Management	Describe the organisation's processes for identifying and assessing climate-related risks	Empowered Leadership & Transparent Governance (Page 27-40)
	Describe the organisation's processes for managing climate-related risks	Empowered Leadership & Transparent Governance (Page 27-40)
	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall risk management	Empowered Leadership & Transparent Governance (Page 27-40)
Metrics & Targets	Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process	Empowered Leadership & Transparent Governance (Page 27-40)
	Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks	Environment Leadership (Page 41-63)
	Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets	Environment Leadership (Page 41-63)

GRI CONTENT INDEX

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GRI Standard	Disclosure	Sub Section	Location	Omission			Reference	GRI Sector Standard Reference No.	IPECA/ IOGP/ API	SASB
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GRI Standard	Disclosure	Sub Section	Location	Omission			Reference	GRI Sector Standard Reference No.	IPECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
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				Requirement(s) omitted	Reason	Explanation					
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GRI Standard	Disclosure	Sub Section	Location	Omission			Reference	GRI Sector Standard Reference No.	IPECA/ IOGP/ API	SASB
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	302-1-c	i.					Performance Summary			
		ii.		Yes		It is not being tracked at present, we will pursue it in near future				
		iii.		Yes		It is not being tracked at present, we will pursue it in near future				
		iv.		Yes		It is not being tracked at present, we will pursue it in near future				

GRI Standard	Disclosure	Sub Section	Location	Omission			Reference	GRI Sector Standard Reference No.	IPIECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
Disclosure 302-1 Energy consumption within the organization	302-1-d	i.		Yes		It is not being tracked at present, we will pursue it in near future		GHG Emission 11.1.2	CCE 6 – C1, C2,	
		ii.		Yes		It is not being tracked at present, we will pursue it in near future				
		iii.		Yes		It is not being tracked at present, we will pursue it in near future				
		iv		Yes		It is not being tracked at present, we will pursue it in near future				
	302-1-e		Performance Summary GRI-302 1				Performance Summary			
	302-1-f		Performance Summary GRI-302 1				Performance Summary			
	302-1-g		Performance Summary GRI-302 1				Performance Summary			
Disclosure 302-2 Energy consumption outside of the organization	302-2-a		Performance Summary GRI-302 2				Performance Summary	GHG Emission 11.1.3		
	302-2-b		Performance Summary GRI-302 2				Performance Summary			
	302-2-c		Performance Summary GRI-302 2				Performance Summary			
Disclosure 302-3 Energy Intensity	302-3-a		Performance Summary GRI-302 3				Performance Summary	GHG Emission 11.1.4		
	302-3-b		Performance Summary GRI-302 3				Performance Summary			
	302-3-c		Performance Summary GRI-302 3				Performance Summary			
	302-3-d		Performance Summary GRI-302 3				Performance Summary			
Disclosure 302-4 Reduction of energy consumption	302-4-a		Performance Summary GRI-302 4				Performance Summary			
	302-4-b					It is not being tracked at present, we will pursue it in near future				
	302-4-c		Performance Summary GRI-302 4				Performance Summary			
	302-4-d					It is not being tracked at present, we will pursue it in near future				
Disclosure 302-5 Reductions in energy requirements of products and services	302-5-a		Page 43				Accelerating towards Net Zero			
	302-5-b					It is not being tracked at present, we will pursue it in near future				
	302-5-c					It is not being tracked at present, we will pursue it in near future				
Water and Effluents										
Disclosure 303-1 Interactions with water as a shared resource	303-1-a		Page 57				Water Stewardship-Environment Leadership	Water and Effluents 11.6.2	ENV 1 – C1, C2, C3, C4, C5,	
	303-1-b		Page 57				Water Stewardship-Environment Leadership			
	303-1-c		Page 57				Water Stewardship-Environment Leadership			
	303-1-d		Page 57				Water Stewardship-Environment Leadership			
Disclosure 303-2 Management of water discharge-related impacts	303-2-a	i.	Page 57				Water Stewardship-Environment Leadership	Water and Effluents 11.6.3		
		ii.	Page 57				Water Stewardship-Environment Leadership			
		iii.	Page 57				Water Stewardship-Environment Leadership			
		iv.	Page 57				Water Stewardship-Environment Leadership			
	303-3-a	i.	Performance Summary GRI-303 3				Performance Summary			
		ii.	Performance Summary GRI-303 3				Performance Summary			
		iii.	Performance Summary GRI-303 3				Performance Summary			
		iv.	Performance Summary GRI-303 3				Performance Summary			
		v.	Performance Summary GRI-303 3				Performance Summary			

GRI Standard	Disclosure	Sub Section	Location	Omission			Reference	GRI Sector Standard Reference No.	IPIECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
Disclosure 303-3 Water withdrawal	303-3-b	i.	Performance Summary GRI-303 3				Performance Summary	Water and Effluents 11.6.4		
		ii.	Performance Summary GRI-303 3				Performance Summary			
		iii.	Performance Summary GRI-303 3				Performance Summary			
		iv.	Performance Summary GRI-303 3				Performance Summary			
		v.	Performance Summary GRI-303 3				Performance Summary			
	303-3-c	i.		Yes		It is not being tracked at present, we will pursue it in near future	Performance Summary			
		ii.		Yes		It is not being tracked at present, we will pursue it in near future	Performance Summary			
	303-3-d						Performance Summary			
Disclosure 303-4 Water discharge	303-4-a	i.	Performance Summary GRI-303 4				Performance Summary GRI-303-4	Water and Effluents 11.6.5		EM-RM-140a.1
		ii.					Performance Summary			
		iii.					Performance Summary			
		iv.					Performance Summary			
	303-4-b	i.		Yes		It is not being tracked at present, we will pursue it in near future				
		ii.		Yes		It is not being tracked at present, we will pursue it in near future				
	303-4-c	i.		Yes		It is not being tracked at present, we will pursue it in near future				
		ii.		Yes		It is not being tracked at present, we will pursue it in near future				
	303-4-d	i		Yes		It is not being tracked at present, we will pursue it in near future				
		ii.		Yes		It is not being tracked at present, we will pursue it in near future				
		iii.		Yes		It is not being tracked at present, we will pursue it in near future				
	303-4-e						Performance Summary			
Disclosure 303-5 Water consumption	303-5-a		Performance Summary GRI 303 5				Performance Summary	Water and Effluents 11.6.6		
	303-5-b		Performance Summary GRI 303 5				Performance Summary			
	303-5-c			Yes		It is not being tracked at present, we will pursue it in near future				
	303-5-d			Yes		It is not being tracked at present, we will pursue it in near future				
Biodiversity										
Disclosure 304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	304-1-a	i.	IndianOil's Business Responsibility & Sustainability Report (Page 29)				IndianOil's Business Responsibility & Sustainability Report (Page 29)	Biodiversity 11.4.2		
		ii.	IndianOil's Business Responsibility & Sustainability Report (Page 29)							
		iii.	IndianOil's Business Responsibility & Sustainability Report (Page 29)							
		iv.	IndianOil's Business Responsibility & Sustainability Report (Page 29)							
		v.	IndianOil's Business Responsibility & Sustainability Report (Page 29)							

GRI Standard	Disclosure	Sub Section	Location	Omission			Reference	GRI Sector Standard Reference No.	IPIECA/ IOGP/ API	SASB		
				Requirement(s) omitted	Reason	Explanation						
		vi.	IndianOil's Business Responsibility & Sustainability Report (Page 29)									
		vii.	IndianOil's Business Responsibility & Sustainability Report (Page 29)									
Disclosure 304-2 Significant impacts of activities, products and services on biodiversity	304-2-a	i. ;		Yes		It is not being tracked at present, we will pursue it in near future	NIL	Biodiversity 11.4.3				
		ii.		Yes		It is not being tracked at present, we will pursue it in near future	NIL					
		iii.		Yes		It is not being tracked at present, we will pursue it in near future	NIL					
		iv.		Yes		It is not being tracked at present, we will pursue it in near future	NIL					
		v.		Yes		It is not being tracked at present, we will pursue it in near future	NIL					
		vi.		Yes		It is not being tracked at present, we will pursue it in near future	NIL					
	304-2-b	i.		Yes		It is not being tracked at present, we will pursue it in near future	NIL					
		ii.		Yes		It is not being tracked at present, we will pursue it in near future						
		iii.		Yes		It is not being tracked at present, we will pursue it in near future						
		iv.		Yes		It is not being tracked at present, we will pursue it in near future						
	Disclosure 304-3 Habitats protected or restored	304-3-a		Performance Summary GRI 304 3					Performance Summary	Biodiversity 11.4.4		
		304-3-b			Yes		It is not being tracked at present, we will pursue it in near future		NA			
304-3-c				Yes		It is not being tracked at present, we will pursue it in near future	NA					
304-3-d			Performance Summary GRI 304 3				Performance Summary					
Disclosure 304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	304-4-a	i.					NIL	Biodiversity 11.4.5				
		ii.					NIL					
		iii.					NIL					
		iv.					NIL					
		v.					NIL					
Emissions												
Disclosure 305-1 Direct (Scope 1) GHG emissions	305-1-a		Performance Summary GRI 305 1				Performance Summary	GHG Emission 11.1.5		EM-RM-110a.1		
	305-1-b		Performance Summary GRI 305 1				Performance Summary					
	305-1-c			Yes		It is not being tracked at present, we will pursue it in near future						
	305-1-d	i.	Perfromance Summary GRI 305 1				Performance Summary					
		ii.	Performance Summary GRI 305 1				Performance Summary					
		iii.					NA					
	305-1-e		Performance Summary GRI 305 1				Performance Summary					
305-1-f			Yes		It is not being tracked at present, we will pursue it in near future	Performance Summary						

GRI Standard	Disclosure	Sub Section	Location	Omission			Reference	GRI Sector Standard Reference No.	IPECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
	305-1-g		Performance Summary GRI 305 1				Performance Summary			
Disclosure 305-2 Energy indirect (Scope 2) GHG emissions	305-2-a		Performance Summary GRI 305 2				Performance Summary	GHG Emission 11.1.6	;	
	305-2-b		Performance Summary GRI 305 2				Performance Summary			
	305-2-c			Yes		It is not being tracked at present, we will pursue it in near future	Performance Summary			
	305-2-d	i.	Performance Summary GRI 305 2				NIL			
		ii.	Performance Summary GRI 305 2				NIL			
		iii.					NIL			
	305-2-e		Performance Summary GRI 305 2				Performance Summary			
	305-2-f			Yes		It is not being tracked at present, we will pursue it in near future	Performance Summary			
	305-2-g		Performance Summary GRI 305 2				Performance Summary			
Disclosure 305-3 Other indirect (Scope 3) GHG emissions	305-3-a		Performance Summary GRI 305 3				Performance Summary	GHG Emission 11.1.7		
	305-3-b		Performance Summary GRI 305 3				Performance Summary			
	305-3-c			Yes		It is not being tracked at present, we will pursue it in near future				
	305-3-d		Performance Summary GRI 305 3				Performance Summary			
	305-3-e	i.					NIL			
		ii.					NIL			
		iii.					NIL			
	305-3-f			Yes		It is not being tracked at present, we will pursue it in near future	Performance Summary			
	305-3-g		Performance Summary GRI 305 3				Performance Summary			
Disclosure 305-4 GHG emissions intensity	305-4-a		Performance Summary GRI 305 4				Performance Summary	GHG Emission 11.1.8	CCE 3 – C1, C2, CCE 4 – C1, C2, C3, C4, CCE 5 – C1, C2, CCE 7 – C1, C3, C4,	
	305-4-b			Yes		It is not being tracked at present, we will pursue it in near future				
	305-4-c			Yes		It is not being tracked at present, we will pursue it in near future				
	305-4-d			Yes		It is not being tracked at present, we will pursue it in near future				
Disclosure 305-5 Reduction of GHG emissions	305-5-a		Performance Summary GRI 305 5				Performance Summary	Climate resilience, adaptation and transition 11.2.3	CCE 3 – C1, C2, CCE 4 – C1, C2, C3, C4, CCE 5 – C1, C2, CCE 7 – C1, C3, C4,	EM-RM-110a.2
	305-5-b		Performance Summary GRI 305 5				Performance Summary			
	305-5-c		Performance Summary GRI 305 5				Performance Summary			
	305-5-d		Performance Summary GRI 305 5				Performance Summary			
	305-5-e		Performance Summary GRI 305 5				Performance Summary			
Disclosure 305-6 Emissions of ozone-depleting substances (ODS)	305-6-a		Performance Summary GRI 305 6				Performance Summary			
	305-6-b		Performance Summary GRI 305 6				Performance Summary			
	305-6-c					It is not being tracked at present, we will pursue it in near future				
	305-6-d					It is not being tracked at present, we will pursue it in near future				

GRI Standard	Disclosure	Sub Section	Location	Omission			Reference	GRI Sector Standard Reference No.	IPECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
Disclosure 305-7 Nitrogen oxides (NOx), sulfur oxides(SOx), and other significant air emissions	305-7-a	i.	Performance Summary 305-7				Performance Summary	Air Emissions 11.3.2		
		ii.								
		iii.								
		iv.								
		v.								
		vi.								
		vii.								
	305-7-b									
	305-7-c									
Waste										
Disclosure 306-1 Waste generation and significant	306-1-a	i.	Page 54-56				Circular Economy-Environment Leadership	Waste 11.5.2		
	ii.					Circular Economy-Environment Leadership				
Disclosure 306-2 Management of significant waste-related impacts	306-2-a					Circular Economy-Environment Leadership				
	306-2-b					Circular Economy-Environment Leadership	Waste 11.5.3			
	306-2-c					Circular Economy-Environment Leadership				
Disclosure 306-3 Waste generated	306-3-a		Performance Summary GRI 306 3				Performance Summary	Waste 11.5.4		EM-RM-150a.1
	306-3-b		Performance Summary GRI 306 3				Performance Summary			
Disclosure 306-4 Waste diverted from disposal	306-4-a		Performance Summary GRI 306 4				Performance Summary	Waste 11.5.5		
	306-4-b	i.	Performance Summary GRI 306 4				Performance Summary			
		ii.	Performance Summary GRI 306 4				Performance Summary			
		iii.	Performance Summary GRI 306 4				Performance Summary			
	306-4-c	i.	Performance Summary GRI 306 4				Performance Summary			
		ii.	Performance Summary GRI 306 4				Performance Summary			
		iii.	Performance Summary GRI 306 4				Performance Summary			
	306-4-d	i.		Yes		It is not being tracked at present, we will pursue it in near future				
		ii.		Yes		It is not being tracked at present, we will pursue it in near future				
		306-4-e		Performance Summary GRI 306 4					Performance Summary	
Disclosure 306-5 Waste directed to disposal	306-5-a		Performance Summary GRI 306 4				Performance Summary	Waste 11.5.6		
	306-5-b	i.		Yes		It is not being tracked at present, we will pursue it in near future				
		ii.		Yes		It is not being tracked at present, we will pursue it in near future				
		iii.		Yes		It is not being tracked at present, we will pursue it in near future				
		iv.		Yes		It is not being tracked at present, we will pursue it in near future				
	306-5-c	i.		Yes		It is not being tracked at present, we will pursue it in near future				
		ii.		Yes		It is not being tracked at present, we will pursue it in near future				
		iii.		Yes		It is not being tracked at present, we will pursue it in near future				

GRI Standard	Disclosure	Sub Section	Location	Omission			Reference	GRI Sector Standard Reference No.	IPECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
		iv.		Yes		It is not being tracked at present, we will pursue it in near future				
	306-5-d	i.		Yes		It is not being tracked at present, we will pursue it in near future				
		ii.		Yes		It is not being tracked at present, we will pursue it in near future				
	306-5-e			Yes		It is not being tracked at present, we will pursue it in near future				
Supplier Environmental Assessment										
Disclosure 308-1	308-1-a		Performance Summary GRI 308-1				Performance Summary & Strengthening our value chain (Page 77)			
Disclosure 308-2 Negative environmental impacts in the supply chain and actions taken	308-2-a		Performance Summary GRI 308-1				Performance Summary & Strengthening our value chain (Page 77)			
	308-2-b			Yes		It is not being tracked at present, we will pursue it in near future				
	308-2-c			Yes		It is not being tracked at present, we will pursue it in near future				
	308-2-d			Yes		It is not being tracked at present, we will pursue it in near future				
	308-2-e			Yes		It is not being tracked at present, we will pursue it in near future				
Employment										
Disclosure 401-1 New employee hires and employee turnover	401-1-a		Page 81 & Performance Summary GRI 401-1				Empowering Employees-Creating Shared Value for Our people & Performance Summary	Employment practices 11.10.2		
	401-1-b		Page 81 & Performance Summary GRI 401-1				Empowering Employees-Creating Shared Value for Our people & Performance Summary			
Disclosure 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	401-2-a	i.	Page 83 & Performance Summary GRI 401-2				Empowering Employees-Creating Shared Value for Our people & Performance Summary	Employment practices 11.10.3		
		ii.					Empowering Employees-Creating Shared Value for Our people & Performance Summary			
		iii.					Empowering Employees-Creating Shared Value for Our people & Performance Summary			
		iv.					Empowering Employees-Creating Shared Value for Our people & Performance Summary			
		v.					Empowering Employees-Creating Shared Value for Our people & Performance Summary			
		vi.		Yes		Not Applicable				
		vii.					Empowering Employees-Creating Shared Value for Our people & Performance Summary			
	401-2-b		Page 3				About the Report			
Disclosure 401-3 Parental leave	401-3-a		Page 83 & Performance Summary GRI 401-3				Empowering Employees-Creating Shared Value for Our people & Performance Summary	Employment practices 11.10.4, Non-discrimination and equal opportunity, 11.11.3		
	401-3-b		Performance Summary GRI 401-3				Performance Summary			
	401-3-c		Performance Summary GRI 401-4				Performance Summary			
	401-3-d		Performance Summary GRI 401-5				Performance Summary			
	401-3-e		Performance Summary GRI 401-6				Performance Summary			
Labour /Management Relations										
Disclosure 402-1 Minimum notice periods regarding	402-1-a		Page 83				Employees and their representatives are usually given a notice period of 21 days before implementing major operational changes that could	Closure and Rehabilitation 11.7.2, 5Employment practices 11.10.4		
	402-1-b									
Occupational Health and Safety										

GRI Standard	Disclosure	Sub Section	Location	Omission			Reference	GRI Sector Standard Reference No.	IPECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
Disclosure 403-1 Occupational health and safety management system	403-1-a	i.	Page 86				Health & Safety- Creating Shared Value for Our people, Refer- Safety Management [https://iocl.com/safety]	Occupational Health and Safety 11.9.2	SHS 1 – C1, C2, C3, SHS 2 – C1, C2, C3, SHS 3 – C1, C2, C3, C4, SHS 4 – C1, C2, C3, SHS 6 – C1, C2, C3,	EM-RM-320a.2
		ii.	Page 86							
	403-1-b		Page 86, 88							
Disclosure 403-2 Hazard identification, risk assessment, and incident investigation	403-2-a	i.	Page 86,87				Health & Safety- Creating Shared Value for Our people	Occupational Health and Safety 11.9.3	SHS 1 – C1, C2, C3, SHS 2 – C1, C2, C3, SHS 3 – C1, C2, C3, C4, SHS 4 – C1, C2, C3, SHS 6 – C1, C2, C3,	EM-RM-320a.2
		ii.	Page 86,87				Health & Safety- Creating Shared Value for Our people			
	403-2-b		Page 86				Health & Safety- Creating Shared Value for Our people			
	403-2-c		Page 86				Health & Safety- Creating Shared Value for Our people			
	403-2-d		Page 87				Health & Safety- Creating Shared Value for Our people			
Disclosure 403-3 Occupational health services	403-3-a		Page 88				Health & Safety- Creating Shared Value for Our people	Occupational Health and Safety 11.9.4	SHS 1 – C1, C2, C3, SHS 2 – C1, C2, C3, SHS 3 – C1, C2, C3, C4, SHS 4 – C1, C2, C3, SHS 6 – C1, C2, C3,	EM-RM-320a.2
Disclosure 403-4 Worker participation, consultation, and	403-4-a		Page 86				Health & Safety- Creating Shared Value for Our people	Occupational Health and Safety 11.9.5	SHS 1 – C1, C2, C3, SHS 2 – C1, C2, C3,	
	403-4-b		Page 86				Health & Safety- Creating Shared Value for Our people			
Disclosure 403-5 Worker training on occupational health and safety	403-5-a		Page 86-88				Health & Safety- Creating Shared Value for Our people	Occupational Health and Safety 11.9.6	SHS 1 – C1, C2, C3, SHS 2 – C1, C2, C3, SHS 3 – C1, C2, C3, C4, SHS 4 – C1, C2, C3, SHS 6 – C1, C2, C3	
Disclosure 403-6 Promotion of worker health	403-6-a		Page 83				Health & Safety- Creating Shared Value for Our people	Occupational Health and Safety 11.9.7		
	403-6-b		Page 88				Health & Safety- Creating Shared Value for Our people			
Disclosure 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	403-7-a		Page 87				Health & Safety- Creating Shared Value for Our people	Occupational Health and Safety 11.9.8		
Disclosure 403-8 Workers covered by an occupational health and safety management system	403-8-a	i.	Performance Summary GRI 403 8				Performance Summary	Occupational Health and Safety 11.9.9		
		ii.								
		iii.								
	403-8-b						NIL			
	403-8-c						NIL			
Disclosure 403-9 Work-related injuries	403-9-a	i.	Performance Summary GRI 403 9				Performance Summary	Occupational Health and Safety 11.9.10		
		ii.	Performance Summary GRI 403 9				Performance Summary			
		iii.	Performance Summary GRI 403 9				Performance Summary			
		iv.		Yes		It is not being tracked at present, we will pursue it in near future				
		v.	Performance Summary GRI 403 9				Performance Summary			
	403-9-b	i.	Performance Summary GRI 403 9				Performance Summary			
		ii.	Performance Summary GRI 403 9				Performance Summary			
		iii.	Performance Summary GRI 403 9				Performance Summary			
		iv.		Yes		It is not being tracked at present, we will pursue it in near future				
		v.	Performance Summary GRI 403 9				Performance Summary			
	403-9-c	i.;	Page 87							
		ii.		Yes		It is not being tracked at present, we will pursue it in near future				

GRI Standard	Disclosure	Sub Section	Location	Omission			Reference	GRI Sector Standard Reference No.	IPECA/ IOGP/ API	SASB	
				Requirement(s) omitted	Reason	Explanation					
		iii.		Yes		It is not being tracked at present, we will pursue it in near future				EM-RM-320a.1	
	403-9-d			Yes		It is not being tracked at present, we will pursue it in near future					
	403-9-e		Performance Summary GRI 403 9				Performance Summary				
	403-9-f						NIL				
	403-9-g						NIL				
Disclosure 403-10 Work-related ill health	403-10-a	i.	Performance Summary GRI 403 10				Performance Summary	Occupational Health and Safety 11.9.11			
		ii.	Performance Summary GRI 403 10				Performance Summary				
		iii.		Yes		It is not being tracked at present, we will pursue it in near future					
	403-10-b	i.	Performance Summary GRI 403 10				Performance Summary				
		ii.	Performance Summary GRI 403 10				Performance Summary				
		iii.		Yes		It is not being tracked at present, we will pursue it in near future	Performance Summary				
	403-10-c	i.;	Page 88								
		ii.		Yes		It is not being tracked at present, we will pursue it in near future					
		iii.		Yes		It is not being tracked at present, we will pursue it in near future					
	403-10-d						NIL				
	403-10-e						NIL				
Training and Education											
Disclosure 404-1 Average hours of training per year per employee	404-1-a	i	Page 81 & Performance Summary GRI 404-1				Empowering Employees- Creating Shared Value for Our people & Performance Summary	Employee practice 11.10.6	SOC 6 – C1, C2		
		ii.									
Disclosure 404-2 Programs for upgrading employee skills and transition assistance programs	404-2-a		Performance Summary GRI 404 2				Empowering Employees- Creating Shared Value for Our people & Performance Summary	Closure and Rehabilitation 11.7.3, Employee practice 11.10.7			
	404-2-b		Performance Summary GRI 404 2				Empowering Employees- Creating Shared Value for Our people				
Disclosure 404-3 Percentage of employees receiving regular performance and career development reviews	404-3-a		Page 84				Empowering Employees- Creating Shared Value for Our people				
Diversity and Equal Opportunity											
Disclosure 405-1 Diversity of governance bodies and employees	405-1-a	i.	Performance Summary GRI 405 1				Performance Summary	Non-discrimination and equal opportunity, 11.11.5	SOC 5 – C1, C2, C3		
		ii.									
		iii.									
	405-1-b	i.									
		ii.									
		iii.									
Disclosure 405-2 Ratio of basic salary and remuneration of women to men	405-2-a		Performance Summary GRI 405 2				Performance Summary	Non-discrimination and equal opportunity 11.11.6			
	405-2-b		Page 3				About the Report				
Non - Discrimination											
	406-1-a		Page 34 & Page 84 Performance Summary GRI 406 1				Transparent Governance & Empowered Leadership and Creating shared value for our People Performance Summary				

GRI Standard	Disclosure	Sub Section	Location	Omission			Reference	GRI Sector Standard Reference No.	IPECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
Disclosure 406-1 Incidents of discrimination and corrective actions taken	406-1-b	i.	Page 34 Performance Summary GRI 406-1				Transparent Governance & Empowered Leadership and Creating shared value for our People Performance Summary			
		ii.		Yes		It is not being tracked at present, we will pursue it in near future				
		iii.		Yes		It is not being tracked at present, we will pursue it in near future				
		iv.		Yes		It is not being tracked at present, we will pursue it in near future				
Freedom of Association and Collective Bargaining										
Disclosure 407-1 Operations and suppliers in which theright to freedom of association and collective bargainingmay be at risk	407-1-a	i	Page 84 & Performance Summary GRI 407-1				About IndianOil & Performance Summary	Freedom of Association and Collective Bargaining 11.13.2		
		ii..		Yes		It is not being tracked at present, we will pursue it in near future				
	407-1-b									
Child Labour										
Disclosure 408-1 Operations and suppliers atsignificant risk for incidents of child labor	408-1-a	i.	Page 33-34 & Performance Summary GRI 408-1				Business Ethics & Accountability, Empowered leadership & transparent governance Performance Summary			
		ii.								
	408-1-b	i.		Yes		It is not being tracked at present, we will pursue it in near future				
		ii.		Yes		It is not being tracked at present, we will pursue it in near future				
	408-1-c		Page 33-34				Business Ethics & Accountability, Empowered leadership & transparent governance			
Forced or Compulsory Labour										
Disclosure 409-1 Operations and suppliers atsignificant risk for incidents of forced or compulsorylabor	409-1-a	i.	Page 33-34 & Performance Summary GRI 408-1				Business Ethics & Accountability, Empowered leadership & transparent governance Performance Summary	Forced labor and modern slavery 11.12.2		
		ii.								
	409-1-b		Page 33-34				Business Ethics & Accountability, Empowered leadership & transparent governance			
Security Practices										
Disclosure 410-1Security personnel trained in humanrights policies or procedures	410-1-a		Performance Summary GRI 410-1				Performance Summary	Conflict and security 11.18.2		
	410-1-b			Yes		It is not being tracked at present, we will pursue it in near future				
Rights of Indigenous Peoples										
Disclosure 411-1Incidents of violations involving rightsof indigenous peoples	411-1-a		Page 34				Business Ethics & Accountability, Empowered leadership & transparent governance	Rights of indigenous peoples 11.17.2		
	411-1-b	i.	Page 34				Business Ethics & Accountability, Empowered leadership & transparent governance			
		ii.		Yes		It is not being tracked at present, we will pursue it in near future				
		iii.		Yes		It is not being tracked at present, we will pursue it in near future				

GRI Standard	Disclosure	Sub Section	Location	Omission			Reference	GRI Sector Standard Reference No.	IPECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
		iv.		Yes		It is not being tracked at present, we will pursue it in near future				
Local Communities										
Disclosure 413-1 Operations with local communityengagement, impact assessments, and developmentprograms	413-1	i.	Page 34				Business Ethics & Accountability, Empowered leadership & transparent governance	Local Communities 11.15.2		
		ii.	Page 34				Business Ethics & Accountability, Empowered leadership & transparent governance			
		iii.	To be added in report page 91				Community Development, Creating Shared Value for Our people			
		iv.	Page 91				Community Development, Creating Shared Value for Our people			
		v.								
		vi.								
		vii.								
		viii.	Page 89				Our Customer Centric-Approach, Creating shared value for our people			
Disclosure 413-2 Operations with significant actual andpotential negative impacts on local communities	413-2	i.		Yes		It is not being tracked at present, we will pursue it in near future	Local Communities 11.15.3			
		ii.		Yes		It is not being tracked at present, we will pursue it in near future				
Supplier Social Assessment										
Disclosure 414-1 New suppliers that were screenedusing social criteria	414-1-a		Performance Summary GRI 414				Performance Summary	Employee Practices 11.10.8, Forced labor and modern slavery 11.12.3		
Disclosure 414-2 Negative social impacts in the supplychain and actions taken	414-2-a			Yes		It is not being tracked at present, we will pursue it in near future		Employee Practices 11.10.9		
	414-2-b			Yes		It is not being tracked at present, we will pursue it in near future				
	414-2-c			Yes		It is not being tracked at present, we will pursue it in near future				
	414-2-d			Yes		It is not being tracked at present, we will pursue it in near future				
	414-2-e			Yes		It is not being tracked at present, we will pursue it in near future				
Public Policy										
Disclosure 415-1Political contributions	415-1-a		Page 34				Business Ethic & Accountability, Empowered Leadership & Transparent Governance	Public Policy 11.22.2		
	415-1-b									
Customer Health and Safety										
Disclosure 416-1Assessment of the health and safetyimpacts of product and service categories	416-1-a		Page 86				Health & Safety, Creating Shared Value for Our people	Air Emissions 11.3.3		
Disclosure 416-2Incidents of non-complianceconcerning the health and safety impacts of productsand services	416-2-a	i.	Performance Summary GRI 416-2				Performance Summary			
		ii.					Performance Summary			
		iii.					Performance Summary			
	416-2-b			Yes		It is not being tracked at present, we will pursue it in near future				
Marketing and Labelling										
Disclosure 417-1 Requirements for product and service information and labeling	417-1-a	i.	Page 76				Responsible Supply Chain- Strengthening our value chain			
		ii.	Page 76							
		iii.	Page 76							
		iv.	Page 76							
		v.	Page 76							

GRI Standard	Disclosure	Sub Section	Location	Omission			Reference	GRI Sector Standard Reference No.	IPIECA/ IOGP/ API	SASB	
				Requirement(s) omitted	Reason	Explanation					
	417-1-b		Page 77				Performance Summary				
Disclosure 417-2 Incidents of non-compliance concerning product and service information and labeling	417-2-a	i.	Performance Summary GRI 417 2								
		ii.	Performance Summary GRI 417 2								
		iii.	Performance Summary GRI 417 2								
	417-2-b		Performance Summary GRI 417 2								
Disclosure 417-3 Incidents of non-compliance concerning marketing communications	417-3-a	i.	Performance Summary GRI 417 2								
		ii.	Performance Summary GRI 417 2								
		iii.	Performance Summary GRI 417 2								
	417-3-b		Performance Summary GRI 417 2								
Customer Privacy											
Disclosure 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	418-1-a	i.	Performance Summary GRI 418 1				Performance Summary		SHS 7 – C3		
		ii.	Performance Summary GRI 418 1								
	418-1-b		Performance Summary GRI 418 1								
	418-1-c		Performance Summary GRI 418 1								



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