

Linkages to **Reporting Standards**

Linkage to TCFD

IndianOil is committed to enhancing its ESG journey in alignment with the Task Force on Climate-related Financial Disclosures (TCFD). We will continue to reinforce our TCFD reporting process in the forthcoming years.

Thematic Area	Recommendation	Reference
Governance	Describe the Board's oversight of climate-related risks and opportunities	Empowered Leadership and Transparent Governance (pages 36-57)
	Describe the management's role in assessing and managing climate-related risks and opportunities	Empowered Leadership and Transparent Governance (pages 36-57)
Strategy	Describe the climate-related risks and opportunities the organisation has identified over the short, medium, and long term	Empowered Leadership and Transparent Governance (pages 36-57)
	Describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning	Empowered Leadership and Transparent Governance (pages 36-57)
	Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario	Empowered Leadership and Transparent Governance (pages 36-57)
Risk Management	Describe the organisation's processes for identifying and assessing climate-related risks	Empowered Leadership and Transparent Governance (pages 36-57)
	Describe the organisation's processes for managing climate-related risks	Empowered Leadership and Transparent Governance (pages 36-57)
	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall risk management	Empowered Leadership and Transparent Governance (pages 36-57)
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 and Transparent Governance (pages 36-57)
	Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks	Environmental Stewardship (pages 58-81)
	Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets	Environmental Stewardship (pages 58-81)

Linkage to TNFD

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

Thematic Area	Recommendation	Reference
Governance	Describe the Board's oversight of nature-related dependencies, impacts, risks and opportunities	Empowered Leadership and Transparent Governance (pages 36-57)
	Describe the management's role in assessing and managing nature-related dependencies, impacts, risks and opportunities	Empowered Leadership and Transparent Governance (pages 36-57)
	Describe the organisation's human rights policies and engagement activities, and oversight by the board and management, with respect to Indigenous Peoples, Local Communities, affected and other stakeholders, in the organisation's assessment of, and response to, nature-related dependencies, impacts, risks and opportunities	Creating Shared Value for Our People (pages 98-123)
Strategy	Describe the nature-related dependencies, impacts, risks and opportunities the organisation has identified over the short, medium, and long term	Empowered Leadership and Transparent Governance (pages 36-57)
	Describe the effect of nature-related dependencies, impacts, risks and opportunities have had on the organisation's business model, value chain, strategy and financial planning, as well as any transition plans or analysis in place	Empowered Leadership and Transparent Governance (pages 36-57)
	Describe the resilience of the organisation's strategy to nature-related risks and opportunities, taking into consideration different scenarios	Empowered Leadership and Transparent Governance (pages 36-57)
	Disclose the locations of assets and/or activities in the organisation's direct operations and, where possible, upstream and downstream value chain(s) that meet the criteria for priority locations	
Risk Management	Describe the organisation's processes for identifying, assessing and prioritising nature-related dependencies, impacts, risks and opportunities in its direct operations	Empowered Leadership and Transparent Governance (pages 36-57)
	Describe the organisation's processes for identifying, assessing and prioritising nature-related dependencies, impacts, risks and opportunities in its upstream and downstream value chain(s)	Empowered Leadership and Transparent Governance (pages 36-57)
	Describe the organisation's processes for managing nature-related dependencies, impacts, risks and opportunities	Empowered Leadership and Transparent Governance (pages 36-57)
	Describe how processes for identifying, assessing, prioritising and monitoring nature-related risks are integrated into and inform the organisation's overall risk management processes	Empowered Leadership and Transparent Governance (pages 36-57)
Metrics & Targets	Disclose the metrics used by the organisation to assess and manage material nature-related risks and opportunities in line with its strategy and risk management process	Empowered Leadership and Transparent Governance (pages 36-57)
	Disclose the metrics used by the organisation to assess and manage dependencies and impacts on nature	Environmental Stewardship (pages 58-81)
	Describe the targets and goals used by the organisation to manage nature-related dependencies, impacts, risks and opportunities and its performance against these	Environmental Stewardship (pages 58-81)

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Principles	Reference Sections / Explanations
Human Rights	
Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights.	Empowered Leadership and Transparent Governance (Pages 36-55)
Principle 2: Make sure that they are not complicit in human rights abuses.	Creating Shared Value for Our People (Pages 94-116)
Labour	
Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.	
Principle 4: The elimination of all forms of forced and compulsory labour.	Creating Shared Value for Our People (Pages 94-116)
Principle 5: The effective abolition of child labour.	Empowered Leadership and Transparent Governance (Pages 36-55)
Principle 6: The elimination of discrimination in respect of employment and occupation.	Strengthening Our Value Chain (Pages 80-93)
Environment	
Principle 7: Businesses should support a precautionary approach to environmental challenges	
Principle 8: Undertake initiatives to promote greater environmental responsibility.	Environmental Stewardship (Pages 56-79)
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 and Transparent Governance (Pages 36-55)

GRI CONTENT INDEX

GRI Standard	Disclosure	Sub-section	Location	Omissions			Reference	GRI Sector Standard Reference No	IPECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
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Disclosure 2-6 Activities, value chain and other business relationships	2-6-a		pg-12-15				About IndianOil			
	2-6-b	i	pg-12-15				About IndianOil			
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GRI Standard	Disclosure	Sub-section	Location	Omissions			Reference	GRI Sector Standard Reference No	IPECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
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	Disclosure 2-8 Workers who are not employees	2-8-a	i	pg-94, Performance Summary 205-2				Creating Shared Value for Our People - Performance Summary		
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GRI Standard	Disclosure	Sub-section	Location	Omissions			Reference	GRI Sector Standard Reference No	IPEICA/ IOGP/ API	SASB	
				Requirement(s) omitted	Reason	Explanation					
3. Governance											
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				Requirement(s) omitted	Reason	Explanation				
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Disclosure 2-11 Chair of the highest governance body	2-11-a		pg-38				Empowered Leadership and Transparent Governance			
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				Requirement(s) omitted	Reason	Explanation				
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				Requirement(s) omitted	Reason	Explanation				
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Disclosure 3-3 Management of material topics	3-3-d	i				Stakeholder Engagement				
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Disclosure 201-1 Direct economic value generated and distributed	201-1-a	i	Performance Summary - GRI 201-1			Performance Summary					
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Disclosure 201-4 Financial assistance received from government	201-4-a	i				Director's Report-IndianOil's integrated Annual Report				
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Disclosure 203-1 Infrastructure investments and services supported	203-1-a		pg-63, 115				Creating Shared Value for Our people			
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				Requirement(s) omitted	Reason	Explanation				
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		iii	pg-46				Empowered leadership and transparent governance & IndianOil's Integrated Annual Report			
		iv	pg-46				Empowered leadership and transparent governance & IndianOil's Integrated Annual Report			
Disclosure 207-2 Tax governance, control, and risk management	207-2-a	i	pg-46, 50-52				Empowered leadership and transparent governance & IndianOil's Integrated Annual Report	Payments to governments 11.21.5		
		ii	pg-46, 50-52				Empowered leadership and transparent governance & IndianOil's Integrated Annual Report			
		iii	pg-46, 50-52				Empowered leadership and transparent governance & IndianOil's Integrated Annual Report			
		iv	pg-46, 50-52				Empowered leadership and transparent governance & IndianOil's Integrated Annual Report			
	207-2-b		pg-43-36				Empowered leadership and transparent governance & IndianOil's Integrated Annual Report			
207-2-c						Empowered leadership and transparent governance & IndianOil's Integrated Annual Report				

GRI Standard	Disclosure	Sub-section	Location	Omissions			Reference	GRI Sector Standard Reference No	IPECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
Disclosure 207-3 Stakeholder engagement and management of concerns related to tax	207-3-a	i				-	Payments to governments 11.21.6			
		ii				-				
		iii				-				
	Disclosure 207-4 Country-by-country reporting	207-4-b	207-4-a					IndianOil's Integrated Annual Report pg-108-113		
			i				IndianOil's Integrated Annual Report pg-108-113			
			ii				IndianOil's Integrated Annual Report pg-108-113			
			iii				IndianOil's Integrated Annual Report pg-108-113			
			iv				IndianOil's Integrated Annual Report pg-108-113			
			v				IndianOil's Integrated Annual Report pg-108-113	Payments to governments 11.21.7		
			vi				IndianOil's Integrated Annual Report pg-108-113			
vii						IndianOil's Integrated Annual Report pg-108-113				
viii						IndianOil's Integrated Annual Report pg-108-113				
ix						IndianOil's Integrated Annual Report pg-108-113				
x				IndianOil's Integrated Annual Report pg-108-113						
	207-4-c					IndianOil's Integrated Annual Report pg-108-113				
Materials										
Disclosure 301-1 Materials used by weight or volume	301-1-a	i		Yes		100% is recyclable material				
		ii	Performance Summary GRI 301- 1				Performance Summary			
Disclosure 301-2 Recycled input materials used	301-2-a		Performance Summary GRI 301- 2				Performance Summary			

GRI Standard	Disclosure	Sub-section	Location	Omissions			Reference	GRI Sector Standard Reference No	IPIECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
Disclosure 301-3 Reclaimed products and their packaging materials	301-3-a					It is not being tracked at present; we will pursue it in near future	-			
	301-3-b					It is not being tracked at present; we will pursue it in near future	-			
Energy										
Disclosure 302-1 Energy consumption within the organization	302-1-a		Performance Summary GRI-302- 1				Performance Summary			
	302-1-b		Performance Summary GRI-302- 1				Performance Summary			
		i					Performance Summary			
		ii	Yes			It is not being tracked at present; we will pursue it in near future		GHG emissions 11.1.2	CCE 6 - C1, C2, A2	
	302-1-c	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	Omissions			Reference	GRI Sector Standard Reference No	IPIECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
		i		Yes		It is not being tracked at present; we will pursue it in near future				
	302-1-d	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			
	302-2-b		Performance Summary GRI-302-2				Performance Summary	GHG emissions 11.1.3		
	302-2-c		Performance Summary GRI-302-2				Performance Summary			

GRI Standard	Disclosure	Sub-section	Location	Omissions			Reference	GRI Sector Standard Reference No	IPECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
Disclosure 302-3 Energy intensity	302-3-a		Performance Summary GRI-302-3							
	302-3-b		Performance Summary GRI-302-3				GHG emissions 11.1.4			
	302-3-c		Performance Summary GRI-302-3							
	302-3-d		Performance Summary GRI-302-13							
302-4-a		Performance Summary GRI-302-4								
Disclosure 302-4 Reduction of energy consumption	302-4-b									
	302-4-c		Performance Summary GRI-302- 4							
	302-4-d									
	302-5-a		pg-30, 58				Towards Net-Zero, Energy Management and Reduction Planning			
Disclosure 302-5 Reductions in energy requirements of products and services	302-5-b			Yes		It is not being tracked at present; we will pursue it in near future				
	302-5-c			Yes		It is not being tracked at present; we will pursue it in near future				

GRI Standard	Disclosure	Sub-section	Location	Omissions			Reference	GRI Sector Standard Reference No	IPECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
Water and Effluents										
Disclosure 303-1 Interactions with water as a shared resource	303-1-a		pg-69-71				Water Stewardship-Environment Leadership	Water and Effluents 11.6.2	ENV 1 - C1, C2, C3, C4, C5,	
	303-1-b		pg-70-71				Water Stewardship-Environment Leadership			
	303-1-c		pg-69-70				Water Stewardship-Environment Leadership			
	303-1-d						Water Stewardship-Environment Leadership			
Disclosure 303-2 Management of water discharge-related impacts	303-2-a	i	pg-69				Water Stewardship-Environment Leadership	Water and Effluents 11.6.3		
		ii	pg-69				Water Stewardship-Environment Leadership			
		iii	pg-69				Water Stewardship-Environment Leadership			
		iv	pg-69				Water Stewardship-Environment Leadership			
Disclosure 303-3 Water withdrawal	303-3-a	i	Performance Summary GRI-303- 3				Performance Summary	Water and Effluents 11.6.4	ENV 2 - A2, A7	
		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	Omissions			Reference	GRI Sector Standard Reference No	IPECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
		i	Performance Summary GRI-303-3				Performance Summary			
		ii	Performance Summary GRI-303-3				Performance Summary			
	303-3-b	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					-			
		ii					-			
	303-3-d						Performance Summary			
		i					Performance Summary			
	303-4-a	ii	Performance Summary GRI-303-4				Performance Summary			
		iii					Performance Summary			
		iv					Performance Summary			
Disclosure 303-4 Water discharge		i		Yes		It is not being tracked at present; we will pursue it in near future		Water and Effluents 11.6.5		
	303-4-b									
		ii		Yes		It is not being tracked at present; we will pursue it in near future				

GRI Standard	Disclosure	Sub-section	Location	Omissions			Reference	GRI Sector Standard Reference No	IPIECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
	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			
	303-5-a		Performance Summary GRI 303- 5				Performance Summary			
	303-5-b		Performance Summary GRI 303- 5				Performance Summary			
Disclosure 303-5 Water consumption	303-5-c			Yes		It is not being tracked at present; we will pursue it in near future		Water and Effluents 11.6.6		
	303-5-d			Yes		It is not being tracked at present; we will pursue it in near future				

GRI Standard	Disclosure	Sub-section	Location	Omissions			Reference	GRI Sector Standard Reference No	IPECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
Biodiversity										
		i								
		ii								
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	iii				IndianOil's Business Responsibility & Sustainability Report pg-33		Biodiversity 11.4.2		
		iv								
		v								
		vi								
		vii								

GRI Standard	Disclosure	Sub-section	Location	Omissions			Reference	GRI Sector Standard Reference No	IPECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
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				
		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		Biodiversity 11.4.3		
		v	pg-76				Biodiversity Conservation - Environmental Stewardship			
		vi	pg-76				Biodiversity Conservation - Environmental Stewardship			
	304-2-b	i	pg-76				Biodiversity Conservation - Environmental Stewardship			
		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	Omissions			Reference	GRI Sector Standard Reference No	IPECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
Disclosure 304-3 Habitats protected or restored	304-3-a		Performance Summary GRI 304- 3				Performance Summary			
	304-3-b		pg-76				Biodiversity Conservation - Environmental Stewardship			
	304-3-c			Yes		It is not being tracked at present; we will pursue it in near future	Biodiversity 11.4.4	ENV 4 - C2		
	304-3-d		Performance Summary GRI 304- 3							
Disclosure 304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	304-4-a	i					Biodiversity 11.4.5			
		ii								
		iii								
		iv								
		v								

GRI Standard	Disclosure	Sub-section	Location	Omissions			Reference	GRI Sector Standard Reference No	IPECA/ IOGP/ API	SASB	
				Requirement(s) omitted	Reason	Explanation					
Emissions											
Disclosure 305-1 Direct (Scope 1) GHG emissions	305-1-a		Performance Summary GRI 305- 1				Performance Summary		CCE-4 - C1, C2, C3, C4, A2, A3, A7 CCE-7 - C1		
	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					-		GHG emissions 11.15		
		ii					-				
		iii					-				
	305-1-e		pg-59				Energy Management and Reduction Planning - Environmental Stewardship				
	305-1-f		pg-59				Energy Management and Reduction Planning - Environmental Stewardship				
305-1-g		pg-59				Energy Management and Reduction Planning - Environmental Stewardship					

GRI Standard	Disclosure	Sub-section	Location	Omissions			Reference	GRI Sector Standard Reference No	IPECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
Disclosure 305-2 Energy indirect (Scope 2) GHG emissions	305-2-a		Performance Summary GRI 305- 2				Performance Summary			
	305-2-b					Not applicable	-			
	305-2-c			Yes		It is not being tracked at present; we will pursue it in near future	Performance Summary			
	305-2-d	i						-	GHG emissions 11.16	
		ii						-		
		iii						-		
	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		pg-59				Energy Management and Reduction Planning - Environmental Stewardship				

GRI Standard	Disclosure	Sub-section	Location	Omissions			Reference	GRI Sector Standard Reference No	IPIECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
Disclosure 305-3 Other indirect (Scope 3) GHG emissions	305-3-a		Performance Summary GRI 305- 3				Performance Summary			
	305-3-b						-			
	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	GHG emissions 11.1.7		
	305-3-e	i								
		ii								
		iii								
	305-3-f			Yes		It is not being tracked at present; we will pursue it in near future	Performance Summary			
	305-3-g						-			
Disclosure 305-4 GHG emissions intensity	305-4-a		Performance Summary GRI 305- 4				Performance Summary			
	305-4-b		Performance Summary GRI 305- 4				Performance Summary & IndianOil Business Responsibility and Sustainability Report pg- 31	GHG emissions 11.1.8		
	305-4-c					IndianOil Business Responsibility and Sustainability Report pg- 31,36				
	305-4-d		Performance Summary GRI 305- 4			It is not being tracked at present; we will pursue it in near future	Performance Summary			

GRI Standard	Disclosure	Sub-section	Location	Omissions			Reference	GRI Sector Standard Reference No	IPIECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
Disclosure 305-5 Reduction of GHG emissions	305-5-a		Performance Summary GRI 305- 5				Performance Summary			
	305-5-b		Performance Summary GRI 305- 5				Performance Summary			
	305-5-c		Performance Summary GRI 305- 5				Performance Summary	Climate adaptation, resilience, and transition 11.2.3		
	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			Yes		It is not being tracked at present; we will pursue it in near future				
	305-6-d			Yes		It is not being tracked at present; we will pursue it in near future				

GRI Standard	Disclosure	Sub-section	Location	Omissions			Reference	GRI Sector Standard Reference No	IPIECA/ 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 GRI 305- 7				Performance Summary	Air emissions 11.3.2	ENV 5- C1	
		ii	Performance Summary GRI 305- 7				Performance Summary			
		iii	Performance Summary GRI 305- 7				Performance Summary			
		iv	Performance Summary GRI 305- 7				Performance Summary			
		v	Performance Summary GRI 305- 7				Performance Summary			
		vi	Performance Summary GRI 305- 7				Performance Summary			
		vii	Performance Summary GRI 305- 7				Performance Summary			
	305-7-b									
	305-7-c									
Waste										
Disclosure 306-1 Waste generation and significant waste-related impacts	306-1-a	i	pg-72-74				Circular Economy-Environmental Stewardship	Waste 11.5.2		
		ii	pg-72-74				Circular Economy-Environmental Stewardship			
Disclosure 306-2 Management of significant waste-related impacts	306-2-a		pg-72-74				Circular Economy-Environmental Stewardship	Waste 11.5.3		ENV 7- C1, C2, C3
	306-2-b		pg-74				Circular Economy-Environmental Stewardship			
	306-2-c		pg- 72-73				Circular Economy-Environmental Stewardship			
Disclosure 306-3 Waste generated	306-3a		pg-74				Circular Economy-Environmental Stewardship	Waste 11.5.4		ENV 7- C1, C2, C3, SHS 6 - C1
	306-3b									

GRI Standard	Disclosure	Sub-section	Location	Omissions			Reference	GRI Sector Standard Reference No	IPIECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
Disclosure 306-4 Waste diverted from disposal	306-4-a		Performance Summary GRI 306- 4				Performance Summary			
		i	Performance Summary GRI 306- 4				Performance Summary			
	306-4-b	ii	Performance Summary GRI 306- 4				Performance Summary			
		iii	Performance Summary GRI 306- 4				Performance Summary			
		i	Performance Summary GRI 306- 4				Performance Summary			
	306-4-c	ii	Performance Summary GRI 306- 4				Performance Summary	Waste 11.5.5	ENV 7- C1, C2, C3	
		iii	Performance Summary GRI 306- 4				Performance Summary			
		i		Yes		It is not being tracked at present; we will pursue it in near future				
	306-4-d	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		

GRI Standard	Disclosure	Sub-section	Location	Omissions			Reference	GRI Sector Standard Reference No	IPIECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
Disclosure 306-5 Waste directed to disposal	306-5-a		Performance Summary GRI 306- 5				Performance Summary			
	306-5-b	i	Performance Summary GRI 306- 5				Performance Summary			
		ii	Performance Summary GRI 306- 5				Performance Summary			
		iii	Performance Summary GRI 306- 5				Performance Summary			
		iv	Performance Summary GRI 306- 5				Performance Summary			
	306-5-c	i	Performance Summary GRI 306- 5				Performance Summary	Waste 11.5.6		
		ii	Performance Summary GRI 306- 5				Performance Summary			
		iii	Performance Summary GRI 306- 5				Performance Summary			
		iv	Performance Summary GRI 306- 5				Performance Summary			
	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			

GRI Standard	Disclosure	Sub-section	Location	Omissions			Reference	GRI Sector Standard Reference No	IPECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
Supplier Environmental Assessment										
Disclosure 308-1 New suppliers that were screened using environmental criteria	308-1-a		Performance Summary GRI 308- 1				Performance Summary		SOC-2 C2	
	308-2-a					It is not being tracked at present; we will pursue it in near future	-			
Disclosure 308-2 Negative environmental impacts in the supply chain and actions taken	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		Performance Summary GRI 401-1				Performance Summary		Employment Practices 11.10.2	
	401-1-b		Page 96 & Performance Summary GRI 401-1				Empowering Employees - Creating Shared Value for Our People & Performance Summary			

GRI Standard	Disclosure	Sub-section	Location	Omissions			Reference	GRI Sector Standard Reference No	IPECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
Disclosure 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	401-2-a	i	Page 100 & Performance Summary GRI 401-2				Employee Wellbeing - Creating Shared Value for Our People & Performance Summary	Employment Practices 11.10.3		
		ii					Employee Wellbeing - Creating Shared Value for Our People & Performance Summary			
		iii					Employee Wellbeing - Creating Shared Value for Our People & Performance Summary			
		iv					Employee Wellbeing - Creating Shared Value for Our People & Performance Summary			
		v					Employee Wellbeing - Creating Shared Value for Our People & Performance Summary			
		vi		Yes	Not Applicable		Employee Wellbeing - Creating Shared Value for Our People & Performance Summary			
		vii					Employee Wellbeing - Creating Shared Value for Our People & Performance Summary			
	401-2-b		Page 4				About the Report			
Disclosure 401-3 Parental leave	401-3-a		Performance Summary GRI 401-3				Performance Summary	Employment Practices 11.10.4, Non-discrimination and equal opportunity 11.11.3		
	401-3-b						Performance Summary			
	401-3-c						Performance Summary			
	401-3-d						Performance Summary			
	401-3-e						Performance Summary			
Labor /Management Relations										
Disclosure 402-1 Minimum notice periods regarding operational changes	402-1-a		Page 100				Employee Wellbeing - Creating Shared Value for Our People & Performance Summary	Closure and rehabilitation 11.7.2, Employment Practices 11.10.5		
	402-1-b						Employee Wellbeing - Creating Shared Value for Our People & Performance Summary			

GRI Standard	Disclosure	Sub-section	Location	Omissions			Reference	GRI Sector Standard Reference No	IPEECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
Occupational Health and Safety										
Disclosure 403-1 Occupational health and safety management system	403-1-a	i	Page 105			Health and Safety - Creating Shared Value for Our People	Occupational health and safety 11.9.2		EM-RM-320a.2	
		ii	Page 105			Health and Safety - Creating Shared Value for Our People		EM-RM-320a.2		
	403-1-b		Page 105 & 107			Health and Safety - Creating Shared Value for Our People		EM-RM-320a.2		
Disclosure 403-2 Hazard identification, risk assessment, and incident investigation	403-2-a	i	Page 108 & 109			Health and 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 108 & 109			Health and Safety - Creating Shared Value for Our People			EM-RM-320a.2	
	403-2-b		Page 106			Health and Safety - Creating Shared Value for Our People			EM-RM-320a.2	
	403-2-c		Page 106			Health and Safety - Creating Shared Value for Our People			EM-RM-320a.2	
	403-2-d		Page 108 & 109			Health and Safety - Creating Shared Value for Our People			EM-RM-320a.2	
Disclosure 403-3 Occupational health services	403-3-a		Page 107			Health and Safety - Creating Shared Value for Our People	Occupational health and safety 11.9.4		EM-RM-320a.2	
Disclosure 403-4 Worker participation, consultation, and communication on occupational health and safety	403-4-a		Page 106			Health and Safety - Creating Shared Value for Our People	Occupational health and safety 11.9.5			
	403-4-b		Page 106			Health and Safety - Creating Shared Value for Our People				
Disclosure 403-5 Worker training on occupational health and safety	403-5-a		Page 105 & 107			Health and Safety - Creating Shared Value for Our People	Occupational health and safety 11.9.6			
Disclosure 403-6 Promotion of worker health	403-6-a		Page 100			Employee Wellbeing - Creating Shared Value for Our People	Occupational health and safety 11.9.7	SHS- C1, C2, C3		
	403-6-b		Page 107			Health and Safety - Creating Shared Value for Our People				

GRI Standard	Disclosure	Sub-section	Location	Omissions			Reference	GRI Sector Standard Reference No	IPECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
Disclosure 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	403-7-a		Page 109				Health and Safety - Creating Shared Value for Our People	Occupational health and safety 11.9.8	SHS 3 - C2, C3, C4	
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	SHS 1 - C3	
		ii				Performance Summary				
		iii				Performance Summary				
	403-8-b			Nil						
	403-8-c					Nil				

GRI Standard	Disclosure	Sub-section	Location	Omissions			Reference	GRI Sector Standard Reference No	IPECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
Disclosure 403-9 Work-related injuries	403-9-a	i	Performance Summary GRI 403-9				Performance Summary			EM-RM-320a.1
		ii	Performance Summary GRI 403-9				Performance Summary			EM-RM-320a.1
		iii	Performance Summary GRI 403-9				Performance Summary			EM-RM-320a.1
		iv		Yes		It is not being tracked at present; we will pursue it in near future				EM-RM-320a.1
		v	Performance Summary GRI 403-9				Performance Summary	Occupational health and safety 11.9.10	SHS 3 - C1, C2, C3, C4, SHS 4 - C2, SHS 6 - C1	EM-RM-320a.1
	403-9-b	i	Performance Summary GRI 403-9				Performance Summary			EM-RM-320a.1
		ii	Performance Summary GRI 403-9				Performance Summary			EM-RM-320a.1
		iii	Performance Summary GRI 403-9				Performance Summary			EM-RM-320a.1
		iv		Yes		It is not being tracked at present; we will pursue it in near future				EM-RM-320a.1
		v	Performance Summary GRI 403-9				Performance Summary			EM-RM-320a.1

GRI Standard	Disclosure	Sub-section	Location	Omissions			Reference	GRI Sector Standard Reference No	IPIECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
		i	Page 109				Health and Safety - Creating Shared Value for Our People		EM-RM-320a.1	
	403-9-c	ii		Yes		It is not being tracked at present; we will pursue it in near future			EM-RM-320a.1	
		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			EM-RM-320a.1	
	403-9-e		Performance Summary GRI 403-9				Performance Summary		EM-RM-320a.1	
	403-9-f						Nil		EM-RM-320a.1	
	403-9-g						Nil		EM-RM-320a.1	

GRI Standard	Disclosure	Sub-section	Location	Omissions			Reference	GRI Sector Standard Reference No	IPIECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
Disclosure 403-10 Work-related ill health	403-10-a	i	Performance Summary GRI 403-10				Performance Summary		EM-RM-320a.1	
		ii	Performance Summary GRI 403-10				Performance Summary		EM-RM-320a.1	
		iii		Yes		It is not being tracked at present; we will pursue it in near future			EM-RM-320a.1	
	403-10-b	i	Performance Summary GRI 403-10				Performance Summary		EM-RM-320a.1	
		ii	Performance Summary GRI 403-10				Performance Summary		EM-RM-320a.1	
		iii		Yes		It is not being tracked at present; we will pursue it in near future	Occupational health and safety 11.9.11	SHS 3 - C1, C2, C3, C4	EM-RM-320a.1	
	403-10-c	i	Page 108				Health and Safety - Creating Shared Value for Our People		EM-RM-320a.1	
		ii		Yes		It is not being tracked at present; we will pursue it in near future			EM-RM-320a.1	
		iii		Yes		It is not being tracked at present; we will pursue it in near future			EM-RM-320a.1	
	403-10-d						Nil		EM-RM-320a.1	
	403-10-e						Nil		EM-RM-320a.1	

GRI Standard	Disclosure	Sub-section	Location	Omissions			Reference	GRI Sector Standard Reference No	IPECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
Training and Education										
Disclosure 404-1 Average hours of training per year per employee	404-1-a	i	Page 97 & Performance summary GRI 404-1			Employee Development - Creating Shared Value for Our People & Performance Summary	Employment Practices 11.10.6, Non-discrimination and equal opportunity 11.11.4	SOC 6 - C1, C2; SOC-7 C1, C2		
		ii	Performance summary GRI 404-1			Performance Summary				
Disclosure 404-2 Programs for upgrading employee skills and transition assistance programs	404-2-a		Performance summary GRI 404-2			Performance Summary	Closure and rehabilitation 11.7.3, Employment Practices 11.10.7			
	404-2-b		Performance summary GRI 404-2			Performance Summary		SOC-7 C1, C2		
Disclosure 404-3 Percentage of employees receiving regular performance and career development reviews	404-3-a		Page 99			Performance Management - 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				
		ii	Performance summary GRI 405-1			Performance Summary	Non-discrimination and equal opportunity 11.11.5	SOC 5 - C1, C2, C3		
		iii				Performance Summary				
	405-1-b	i				Performance Summary				
		ii			Performance Summary					
		iii			Performance Summary					
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 4			About the Report				

GRI Standard	Disclosure	Sub-section	Location	Omissions			Reference	GRI Sector Standard Reference No	IPECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
Non - Discrimination										
Disclosure 406-1 Incidents of discrimination and corrective actions taken	406-1-a		Page 44 & Performance Summary GRI 406-1				Human Rights - Empowered Leadership and Transparent Governance & Performance Summary			
		i					Human Rights - Empowered Leadership and Transparent Governance & Performance Summary			
			ii	Yes		It is not being tracked at present; we will pursue it in near future		Non-discrimination and equal opportunity 11.11.7	SOC-5 C1, SOC-8 C1	
	406-1-b		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 the right to freedom of association and collective bargaining may be at risk	407-1-a	i	Page 45 & Performance Summary GRI 407-1				Human Rights - Empowered Leadership and Transparent Governance & Performance Summary			
		ii		Yes		It is not being tracked at present; we will pursue it in near future		Freedom of association and collective bargaining 11.13.2		
	407-1-b		Page 45 & Performance Summary GRI 407-1				Human Rights - Empowered Leadership and Transparent Governance & Performance Summary			

GRI Standard	Disclosure	Sub-section	Location	Omissions			Reference	GRI Sector Standard Reference No	IPECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
Child Labor										
Disclosure 408-1 Operations and suppliers at significant risk for incidents of child labor	408-1-a	i	Page 44 & Performance Summary GRI 408-1				Human Rights - Empowered Leadership and Transparent Governance & Performance Summary			
		ii					Human Rights - Empowered Leadership and Transparent Governance & Performance Summary			
	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 89				Responsible Supply Chain Management - Strengthening Our Value Chain			
Forced or Compulsory Labor										
Disclosure 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	409-1-a	i	Page 45 & Performance Summary GRI 408-1				Human Rights - Empowered Leadership and Transparent Governance & Performance Summary			
		ii					Human Rights - Empowered Leadership and Transparent Governance & Performance Summary	Forced labor and modern slavery 11.12.2		
	409-1-b		Page 45				Human Rights - Empowered Leadership and Transparent Governance			
Security Practices										
Disclosure 410-1 Security personnel trained in human rights policies or procedures	410-1-a		Performance Summary GRI 410-1				Performance Summary			
	410-1-b			Yes		It is not being tracked at present; we will pursue it in near future		Conflict and security 11.18.2	SHS 7 - C1, C2	

GRI Standard	Disclosure	Sub-section	Location	Omissions			Reference	GRI Sector Standard Reference No	IPECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
Rights of Indigenous Peoples										
Disclosure 411-1 Incidents of violations involving rights of indigenous peoples	411-1-a		Page 45				Human Rights - Empowered Leadership and Transparent Governance			
		i	Page 45				Human Rights - Empowered Leadership and Transparent Governance			
		ii		Yes		It is not being tracked at present; we will pursue it in near future		Rights of indigenous peoples 11.17.2	SOC-10 C1	
	411-1-b	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				
Local Communities										
Disclosure 413-1 Operations with local community engagement, impact assessments, and development programs	413-1	i								
		ii								
		iii								
		iv								
		v								
		vi								
		vii								
		viii								

GRI Standard	Disclosure	Sub-section	Location	Omissions			Reference	GRI Sector Standard Reference No	IPECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
Disclosure 413-2 Operations with significant actual and potential 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, Land and resource rights 11.16.1			
		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 screened using social criteria	414-1-a		Performance Summary GRI 414				Performance Summary	Employment Practices 11.10.8, Forced labor and modern slavery 11.12.3	SOC-2 C2	
	414-2-a			Yes		It is not being tracked at present; we will pursue it in near future				
	414-2-b			Yes		It is not being tracked at present; we will pursue it in near future				
Disclosure 414-2 Negative social impacts in the supply chain and actions taken	414-2-c			Yes		It is not being tracked at present; we will pursue it in near future		Employment Practices 11.10.9		
	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				

GRI Standard	Disclosure	Sub-section	Location	Omissions			Reference	GRI Sector Standard Reference No	IPIECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
Public Policy										
Disclosure 415-1 Political contributions	415-1-a		Page 45				Human Rights - Empowered Leadership and Transparent Governance	Public policy 11.22.2	GOV-4 C4	
	415-1-b		Page 45				Human Rights - Empowered Leadership and Transparent Governance			
Customer Health and Safety										
Disclosure 416-1 Assessment of the health and safety impacts of product and service categories	416-1-a		Page 105				Health and Safety - Creating Shared Value for Our People	Air emissions 11.3.3	SHS 5 - C1, C3	
Disclosure 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	416-2-a	i	Performance Summary GRI 416-2				Performance Summary			
		ii					Performance Summary			
		iii					Performance Summary	SHS 5 - C2		
	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 labelling	417-1-a	i	Page 88 & 89				Responsible Supply Chain Management - Strengthening Our Value Chain			
		ii					Responsible Supply Chain Management - Strengthening Our Value Chain			
		iii					Responsible Supply Chain Management - Strengthening Our Value Chain	SHS 5 - C1, C2		
		iv					Responsible Supply Chain Management - Strengthening Our Value Chain			
		v					Responsible Supply Chain Management - Strengthening Our Value Chain			
	417-1-b					Responsible Supply Chain Management - Strengthening Our Value Chain				

GRI Standard	Disclosure	Sub-section	Location	Omissions			Reference	GRI Sector Standard Reference No	IPIECA/ IOGP/ API	SASB
				Requirement(s) omitted	Reason	Explanation				
Disclosure 417-2 Incidents of non-compliance concerning product and service information and labelling	417-2-a	i	Performance Summary GRI 417-2				Performance Summary			
		ii	Performance Summary GRI 417-2				Performance Summary	SHS 5 - C2		
		iii	Performance Summary GRI 417-2				Performance Summary			
	417-2-b		Performance Summary GRI 417-2				Performance Summary			
Disclosure 417-3 Incidents of non-compliance concerning marketing communications	417-3-a	i	Performance Summary GRI 417-3				Performance Summary			
		ii	Performance Summary GRI 417-3				Performance Summary	SHS -7 C1, C2, C3		
		iii	Performance Summary GRI 417-3				Performance Summary			
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			
		ii	Performance Summary GRI 418-1				Performance Summary	SHS 7 - C2, C3		
	418-1-b		Performance Summary GRI 418-1				Performance Summary			
	418-1-c		Performance Summary GRI 418-1				Performance Summary			