Reliance
Industries Limited
Growth is Life

Business Responsibility & Sustainability Report 2022-23

We Care

For a connected, prosperous and shared future

Building a Shared Future.

At Reliance Industries Limited (RIL), sustainability means building a shared future for greater success and a more equitable society. RIL is committed to making a positive impact on the environment, society, and the economy with conviction and care.

The Business Responsibility and Sustainability Report (BRSR) exemplifies this commitment, transparently communicating RIL's performance to stakeholders.

As a responsible corporate citizen, RIL believes in inclusive growth. The Company strives to accelerate India's transition to a knowledge economy and create value for the nation by elevating the quality of life across the entire socio-economic spectrum. This report conforms to the Business Responsibility and Sustainability Report (BRSR) requirements of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR) and the National Guidelines on Responsible Business Conduct (NGRBC) on Social, Environmental and Economic Responsibilities of Business released by the Ministry of Corporate Affairs (MCA), India.

Our reporting suite 2022-23

Integrated Annual Report
Click here

CSR Report
Click here

TABLE OF CONTENTS

Section A: General Disclosure
→ PAGE 2

Section B: Management and Process Disclosures
→ PAGE 24

Section C: Principle wise Performance Disclosure
→ PAGE 30

Principle 1
Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable
→ PAGE 30

Principle 2
Businesses should provide goods and services in a manner that is sustainable and safe
→ PAGE 36

Principle 3
Businesses should respect and promote the wellbeing of all employees, including those in their value chains
→ PAGE 42

Principle 4
Businesses should respect the interests of and be responsive to all its stakeholders
→ PAGE 52

Principle 5
Businesses should respect and promote human rights
→ PAGE 58

Principle 6
Businesses should respect and make efforts to protect and restore the environment
→ PAGE 64

Principle 7
Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
→ PAGE 82

Principle 8
Businesses should promote inclusive growth and equitable development
→ PAGE 86

Principle 9
Businesses should engage with and provide value to their consumers in a responsible manner
→ PAGE 92

Independent Assurance Statement
→ PAGE 98

Annexure – Lifecycle Assessment (LCA)
→ PAGE 102

Section A: General Disclosure

This section contains an overview of the business, including markets served, financial performance, key employee statistics and mapping of risks and opportunities.

KEY HIGHLIGHTS

22,000+

EMPLOYEES

92

GLOBAL MARKETS

AN INTEGRATED APPROACH TO SUSTAINABLE GROWTH

Interlinkage

Sustainable Development Goals

RIL's Material Topics

- Grievance Redressal Mechanisms
- Risk Management
- Economic Performance

Impact on

<IR> Capital

- H Human Capital
- F Financial Capital
- ! Risk Management

Stakeholders

- Customers
- Employees
- Shareholders
- Communities
- Value Chain Partners

OUR APPROACH

Maximising Shared Value

RIL is led by its goal of creating long-term value for all its stakeholders. The Company's in-depth materiality exercise, conducted at regular intervals covers a wide range of potential economic, environmental and social issues relevant to its stakeholders. Continuous engagement enables the Company to understand and meet the evolving needs and expectations of stakeholders and monitoring and enhancing their satisfaction.

I DETAILS OF THE LISTED ENTITY

1 Corporate Identity Number (CIN) of the Listed Entity
L17110MH1973PLC019786

2 Name of the Listed Entity
Reliance Industries Limited

3 Year of incorporation
1973

4 Registered office address
3rd Floor, Maker Chambers IV,
222, Nariman Point,
Mumbai 400021.

5 Corporate address
3rd Floor, Maker Chambers IV,
222, Nariman Point,
Mumbai 400021.

6 Email
investor.relations@ril.com

7 Telephone
022 3555 5000

8 Website
www.ril.com

9 Financial year for which reporting is being done
2022-23

10 Name of the Stock Exchange(s) where shares are listed
Bombay Stock Exchange (BSE),
National Stock Exchange (NSE)

11 Paid-up Capital
₹6,766 crore

12 Contact Person
Raj Mullick
Telephone: 022 35555000
Email address:
investor.relations@ril.com

13 Reporting Boundary
Reliance Industries Limited – Standalone.

Thus all the data reported in this report pertains to RIL Standalone entity.

For coverage of plant locations, refer Corporate Governance Report (254 page of Integrated Annual Report FY 2022-23)

RIL Standalone is the Boundary of this report

II PRODUCT/SERVICES

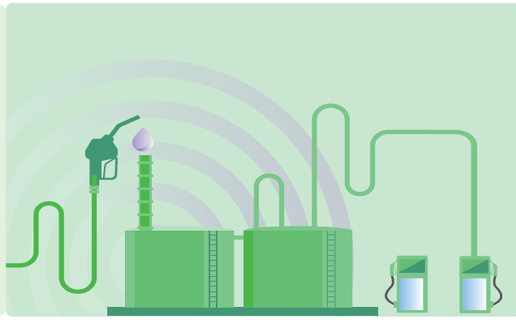
14 Details of business activities (accounting for 90% of the turnover):

S. No.	Description of Main Activity	Description of Business Activity	% Turnover of the Entity
1	Oil to chemicals (Products)	The O2C business offers a broad portfolio spanning fuels (including transport fuels, petrochemical feedstocks, among others) polymers, polyesters and elastomers	96.39%
2	Oil & Gas – Exploration & Production (Products)	The E&P business is engaged in activities of exploration, development, production of hydrocarbons in India	2.91%

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

S. No.	Product/Service	NIC Code	% of Total Turnover contributed
1	Production of liquid and gaseous fuels, illuminating oils, lubricating oils or greases or other products from crude petroleum or bituminous minerals	19201	67.38%
2	Manufacture of plastic in primary forms (includes amino-resins, polyurethanes etc.)	20131	14.93%
3	Manufacture of synthetic aromatic products	20118	9.32%
4	Natural gas, off shore extraction; Off shore extraction of natural gas	6201	2.63%
5	Manufacture of synthetic or artificial filament yarn, tenacity yarn whether or not textured including high tenacity yarn	20203	2.06%
6	Manufacture of synthetic or artificial filament staple fibre not textured	20302	1.61%
7	Manufacture of synthetic rubber in primary forms	20132	0.79%
8	Natural gas, on shore extraction; On shore extraction of natural gas	6202	0.26%
9	Manufacture of other plastic products n.e.c.	22209	0.12%
10	Manufacture of basic chemical elements	20116	0.11%
11	Wholesale of Plastic Material in Primary Form	46693	0.07%
12	Off shore extraction of petroleum; Petroleum, off shore extraction	6101	0.02%
	Total		**99.30%**

96.39%
Share of Oil to Chemicals products of the Total Turnover



III OPERATIONS

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

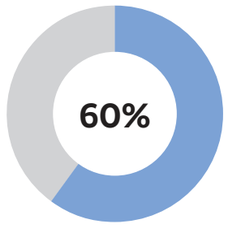
Location	Number of Plants	No. of Offices	Total
National	12	57	69
International	0	2	2

17 Market served by the entity

a No. of Locations

Location	Number
National (No. of States)	31
International (No. of Countries)	92

b What is the contribution of exports as a percentage of the total turnover of the entity?
60%



Contribution of Exports in the total turnover

c A brief on types of customers

a Oil to Chemicals customers comprises of:

1 Domestic oil marketing companies (OMCs), including public sector (PSU) oil companies
2 International oil companies
3 National Oil Companies (NOCs)
4 Oil Majors
5 Oil Trading companies as well as other oil marketing companies from oil products importing countries
6 Polymer Processors producing packaging, automobile parts, furniture, pipes & fittings, profiles
7 Medical applications
8 Tyre Manufacturers
9 Pharmaceuticals
10 Agro-Chemical Manufacturers
11 Paint Manufacturers
12 Industrial Application
13 Yarn Manufacturers
14 Detergent manufacturers
15 Textile Manufacturer
16 Upholstery

b The types of customers for Exploration & Production can be broadly categorised into two groups, i.e., End Users and Resellers/ Traders. End Users comprise entities primarily from sectors such as Power, Steel, Refinery, Petrochemicals, Glass, among others.

IV EMPLOYEES

18 Details as at the end of Financial Year:

a Employees and workers (including differently abled):

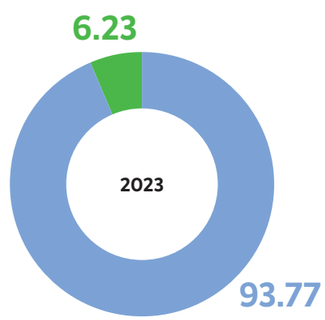
S. No.	Particulars	Total (A) No.	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	Employees					
1	Permanent Employees (D)	18,133	16,835	92.84	1,298	7.16
2	Other than Permanent Employees (E)	1,205	1,129	93.69	76	6.31
3	**Total Employees (D+E)**	**19,338**	**17,964**	**92.98**	**1,374**	**7.11**
	Workers					
4	Permanent (F)	4,237	4,153	98.02	84	1.98
5	Other than Permanent (G)	Nil	Nil	Nil	Nil	Nil
6	**Total Workers (F+G)**	**4,237**	**4,153**	**98.02**	**84**	**1.98**

b Differently abled employees and workers:

S. No.	Particulars	Total (A) No.	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	Employees					
1	Permanent Employees (D)	9	9	100	Nil	Nil
2	Other than Permanent Employees (E)	Nil	Nil	Nil	Nil	Nil
3	**Total Differently Abled Employees (D+E)**	**9**	**9**	**100**	**Nil**	**Nil**
	Workers					
4	Permanent (F)	28	25	89.29	3	10.71
5	Other than Permanent (G)	Nil	Nil	Nil	Nil	Nil
6	**Total Differently Abled Workers (F+G)**	**28**	**25**	**89.29**	**3**	**10.71**

Note: Worker is a subset of the total Employees. In order to avoid double counting above, we have separated Employees and Workers in the sections however, we consider Workers as our Employees too.

TOTAL EMPLOYEES (%)



Permanent Employees
Other than Permanent Employees

19 Participation/Inclusion/Representation of women

S. No.		Total (A)	No. and % of females	
			No. (B)	% (B/A)
1	Board of Directors	13	2	15.38
2	Key Management Personnel	3	1	33.33

20 Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)

Category		FY 2022-23 (Turnover rate in Current FY)			FY 2021-22 (Turnover rate in previous FY)			FY 2020-21 (Turnover rate in the year prior to previous FY)		
		Male	Female	Total	Male	Female	Total	Male	Female	Total
1	Permanent Employees	10	20	11	12	23	12	5	9	5
2	Permanent Workers	0.5	1	0.5	8.7	16	8.8	0.3	0	0.3

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

21 (a) Names of holding/ subsidiary / associate companies/ Joint Ventures

Holding by the Company or through its subsidiaries

Holding/ Subsidiary/ Associate/ Joint Venture

- S Subsidiary
- A Associate
- JV Joint Venture

S. No	Name of the holding / subsidiary / associate companies / joint ventures (A)		% of shares held*	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	7-India Convenience Retail Limited	S	100.00	No. The BRSR is for RIL Standalone entity
2	Aaidea Solutions Limited	S	96.49	
3	Actoserba Active Wholesale Limited	S	86.15	
4	Addverb Technologies BV	S	100.00	
5	Addverb Technologies Limited (Formerly known as Addverb Technologies Private Limited)	S	58.21	
6	Addverb Technologies Pte Limited	S	100.00	
7	Addverb Technologies Pty Limited	S	100.00	
8	Addverb Technologies USA Inc.	S	100.00	
9	Amante Exports (Private) Limited (Formerly known as MAS Brands Exports (Private) Limited)	S	100.00	
10	Amante India Limited (Formerly known as MAS Brands India Private Limited)	S	100.00	
11	Amante Lanka (Private) Limited (Formerly known as MAS Brands Lanka (Private) Limited)	S	100.00	
12	Asteria Aerospace Limited	S	74.57	
13	Catwalk Worldwide Private Limited	S	85.03	
14	Cover Story Clothing Limited (Formerly known as Future Style Lab Limited)	S	100.00	
15	Cover Story Clothing UK Limited (Formerly known as Future Style Lab UK Ltd)	S	100.00	
16	C-Square Info-Solutions Limited (Formerly known as C-Square Info-Solutions Private Limited)	S	89.45	
17	Dadha Pharma Distribution Limited (Formerly known as Dadha Pharma Distribution Private Limited)	S	100.00	
18	Dronagiri Bokadvira East Infra Limited	S	100.00	
19	Dronagiri Bokadvira North Infra Limited	S	100.00	
20	Dronagiri Bokadvira South Infra Limited	S	100.00	
21	Dronagiri Bokadvira West Infra Limited	S	100.00	
22	Dronagiri Dongri East Infra Limited	S	100.00	
23	Dronagiri Dongri North Infra Limited	S	100.00	
24	Dronagiri Dongri South Infra Limited	S	100.00	
25	Dronagiri Dongri West Infra Limited	S	100.00	
26	Dronagiri Funde East Infra Limited	S	100.00	
27	Dronagiri Funde North Infra Limited	S	100.00	
28	Dronagiri Funde South Infra Limited	S	100.00	No. The BRSR is for RIL Standalone entity
29	Dronagiri Funde West Infra Limited	S	100.00	
30	Dronagiri Navghar East Infra Limited	S	100.00	
31	Dronagiri Navghar North First Infra Limited	S	100.00	
32	Dronagiri Navghar North Infra Limited	S	100.00	
33	Dronagiri Navghar North Second Infra Limited	S	100.00	
34	Dronagiri Navghar South First Infra Limited	S	100.00	
35	Dronagiri Navghar South Infra Limited	S	100.00	
36	Dronagiri Navghar South Second Infra Limited	S	100.00	
37	Dronagiri Navghar West Infra Limited	S	100.00	
38	Dronagiri Pagote East Infra Limited	S	100.00	
39	Dronagiri Pagote North First Infra Limited	S	100.00	
40	Dronagiri Pagote North Infra Limited	S	100.00	
41	Dronagiri Pagote North Second Infra Limited	S	100.00	
42	Dronagiri Pagote South First Infra Limited	S	100.00	
43	Dronagiri Pagote South Infra Limited	S	100.00	
44	Dronagiri Pagote West Infra Limited	S	100.00	
45	Dronagiri Panje East Infra Limited	S	100.00	
46	Dronagiri Panje North Infra Limited	S	100.00	
47	Dronagiri Panje South Infra Limited	S	100.00	
48	Dronagiri Panje West Infra Limited	S	100.00	
49	Enercent Technologies Private Limited	S	59.18	
50	Faradion Limited	S	92.01	
51	Faradion UG	S	100.00	
52	Foodhall Franchises Limited	S	100.00	
53	Future Lifestyles Franchisee Limited	S	100.00	
54	Genesis Colors Limited	S	90.61	
55	Genesis La Mode Private Limited	S	100.00	

SECTION A: GENERAL DISCLOSURE

S. No	Name of the holding / subsidiary / associate companies / joint ventures (A)		% of shares held*	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
56	GLB Body Care Private Limited	S	100.00	No. The BRSR is for RIL Standalone entity
57	GLF Lifestyle Brands Private Limited	S	100.00	
58	GML India Fashion Private Limited	S	100.00	
59	Grab A Grub Services Limited (Formerly known as Grab A Grub Services Private Limited)	S	82.41	
60	Hamleys (Franchising) Limited	S	100.00	
61	Hamleys Asia Limited	S	100.00	
62	Hamleys of London Limited	S	100.00	
63	Hamleys Toys (Ireland) Limited	S	100.00	
64	India Mumbai Indians (Pty) Ltd	S	100.00	
65	Indiavidual Learning Limited	S	90.36	
66	Indiawin Sports Middle East Limited	S	100.00	
67	Indiawin Sports Private Limited	S	100.00	
68	Intelligent Supply Chain Infrastructure Management Private Limited	S	100.00	
69	Intimi India Limited (Formerly known as Intimi India Private Limited)	S	100.00	
70	Jaisuryas Retail Ventures Limited (Formerly known as Jaisuryas Retail Ventures Private Limited)	S	100.00	
71	JD International Pte Ltd	S	100.00	
72	Jio Estonia OÜ	S	100.00	
73	Jio Haptik Technologies Limited	S	100.00	
74	Jio Limited	S	100.00	
75	Jio Media Limited	S	100.00	
76	Jio Platforms Limited	S	66.43	
77	Jio Satellite Communications Limited	S	100.00	
78	Jio Space Technology Limited	S	51.00	
79	Jio Things Limited	S	100.00	
80	Just Dial Limited	S	64.38	
81	Kalamboli East Infra Limited	S	100.00	
82	Kalamboli North First Infra Limited	S	100.00	
83	Kalamboli North Infra Limited	S	100.00	
84	Kalamboli North Second Infra Limited	S	100.00	
85	Kalamboli North Third Infra Limited	S	100.00	
86	Kalamboli South First Infra Limited	S	100.00	
87	Kalamboli South Infra Limited	S	100.00	

S. No	Name of the holding / subsidiary / associate companies / joint ventures (A)		% of shares held*	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
88	Kalamboli West Infra Limited	S	100.00	No. The BRSR is for RIL Standalone entity
89	Kalanikethan Fashions Limited (Formerly known as Kalanikethan Fashions Private Limited)	S	100.00	
90	Kalanikethan Silks Limited (Formerly known as Kalanikethan Silks Private Limited)	S	100.00	
91	Kutch New Energy Projects Limited	S	100.00	
92	Lithium Werks China Manufacturing Co., Ltd.	S	100.00	
93	Lithium Werks Technology B.V.	S	100.00	
94	M Entertainments Private Limited	S	100.00	
95	Mayuri Kumkum Limited	S	51.00	
96	Mesindus Ventures Limited	S	83.33	
97	Mindex 1 Limited	S	100.00	
98	Model Economic Township Limited	S	100.00	
99	MYJD Private Limited	S	100.00	
100	Netmeds Healthcare Limited (formerly known as Netmeds Marketplace Limited)	S	100.00	
101	New Emerging World of Journalism Limited	S	75.00	
102	NextGen Fast Fashion Limited	S	100.00	
103	Nilgiris Stores Limited	S	100.00	
104	NowFloats Technologies Limited (formerly known as NowFloats Technologies Private Limited)	S	88.33	
105	Purple Panda Fashions Limited (Formerly known as Purple Panda Fashions Private Limited)	S	91.06	
106	Radisys B.V.	S	100.00	
107	Radisys Canada Inc.	S	100.00	
108	Radisys Cayman Limited	S	100.00	
109	Radisys Convedia (Ireland) Limited	S	100.00	
110	Radisys Corporation	S	100.00	
111	RadiSys GmbH	S	100.00	
112	Radisys India Limited	S	100.00	
113	Radisys International LLC	S	100.00	
114	Radisys International Singapore Pte. Ltd.	S	100.00	
115	Radisys Spain S.L.U.	S	100.00	
116	Radisys Systems Equipment Trading (Shanghai) Co. Ltd.	S	100.00	
117	Radisys Technologies (Shenzhen) Co. Ltd.	S	100.00	
118	Radisys UK Limited	S	100.00	

SECTION A: GENERAL DISCLOSURE

S. No	Name of the holding / subsidiary / associate companies / joint ventures (A)		% of shares held*	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
119	RBML Solutions India Limited	S	100.00	No. The BRSR is for RIL Standalone entity
120	REC Americas LLC	S	100.00	
121	REC ScanModule Sweden AB	S	100.00	
122	REC Solar (Japan) Co., Ltd	S	100.00	
123	REC Solar EMEA GmbH	S	100.00	
124	REC Solar France SAS	S	100.00	
125	REC Solar Holdings AS	S	100.00	
126	REC Solar Norway AS	S	100.00	
127	REC Solar Pte. Ltd	S	100.00	
128	REC Systems (Thailand) Co., Ltd	S	99.99	
129	REC Trading (Shanghai) Co., Ltd	S	100.00	
130	REC US Holdings, Inc. (USA)	S	100.00	
131	Recron (Malaysia) Sdn. Bhd.	S	100.00	
132	Reliance 4IR Realty Development Limited	S	100.00	
133	Reliance A&T Fashions Private Limited (Formerly known as Abraham and Thakore Exports Private Limited)	S	74.50	
134	Reliance Abu Sandeep Private Limited (formerly known as ABSA Fashions Private Limited)	S	51.00	
135	Reliance AK-OK Fashions Limited	S	60.00	
136	Reliance Ambit Trade Private Limited	S	100.00	
137	Reliance Beauty & Personal Care Limited	S	100.00	
138	Reliance Bhutan Limited	S	100.00	
139	Reliance Bio Energy Limited	S	100.00	
140	Reliance BP Mobility Limited	S	51.00	
141	Reliance Brands Holding UK Limited	S	100.00	
142	Reliance Brands Limited	S	80.82	
143	Reliance Brands Luxury Fashion Private Limited	S	100.00	
144	Reliance Carbon Fibre Cylinder Limited	S	100.00	
145	Reliance Chemicals and Materials Limited	S	100.00	
146	Reliance Clothing India Limited	S	100.00	
147	Reliance Commercial Dealers Limited	S	100.00	
148	Reliance Comtrade Private Limited	S	100.00	
149	Reliance Consumer Products Limited	S	100.00	
150	Reliance Content Distribution Limited	S	100.00	

S. No	Name of the holding / subsidiary / associate companies / joint ventures (A)		% of shares held*	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
151	Reliance Corporate IT Park Limited	S	100.00	No. The BRSR is for RIL Standalone entity
152	Reliance Digital Health Limited	S	100.00	
153	Reliance Digital Health USA Inc.	S	100.00	
154	Reliance Eagleford Upstream Holding LP	S	100.00	
155	Reliance Eagleford Upstream LLC	S	100.00	
156	Reliance Eminent Trading & Commercial Private Limited	S	100.00	
157	Reliance Ethane Holding Pte Limited	S	100.00	
158	Reliance Ethane Pipeline Limited	S	100.00	
159	Reliance Exploration & Production DMCC	S	100.00	
160	Reliance Finance and Investments USA LLC	S	100.00	
161	Reliance GAS lifestyle India Private Limited	S	51.00	
162	Reliance Gas Pipelines Limited	S	100.00	
163	Reliance Global Energy Services (Singapore) Pte. Limited	S	100.00	
164	Reliance Global Energy Services Limited	S	100.00	
165	Reliance Global Project Services Pte. Ltd.	S	100.00	
166	Reliance Global Project Services UK Limited	S	100.00	
167	Reliance Hydrogen Electrolysis Limited	S	100.00	
168	Reliance Hydrogen Fuel Cell Limited	S	100.00	
169	Reliance Industries (Middle East) DMCC	S	100.00	
170	Reliance Industries Uruguay Petroquimica S.A., EN Liquidacion"	S	100.00	
171	Reliance Infratel Limited	S	100.00	
172	Reliance Innovative Building Solutions Private Limited	S	100.00	
173	Reliance International Limited	S	100.00	
174	Reliance Jio Global Resources LLC	S	100.00	
175	Reliance Jio Infocomm Limited	S	100.00	
176	Reliance Jio Infocomm Pte. Limited	S	100.00	
177	Reliance Jio Infocomm UK Limited	S	100.00	
178	Reliance Jio Infocomm USA Inc.	S	100.00	
179	Reliance Jio Media Limited	S	100.00	
180	Reliance Lifestyle Products Private Limited	S	100.00	
181	Reliance Lithium Werks B.V.	S	85.79	
182	Reliance Lithium Werks USA LLC	S	100.00	

SECTION A: GENERAL DISCLOSURE

S. No	Name of the holding / subsidiary / associate companies / joint ventures (A)		% of shares held*	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
183	Reliance Logistics and Warehouse Holdings Limited	S	100.00	No. The BRSR is for RIL Standalone entity
184	Reliance Mappedu Multi Modal Logistics Park Limited	S	100.00	
185	Reliance Marcellus LLC	S	100.00	
186	Reliance Neucomm LLC	S	100.00	
187	Reliance New Energy Battery Storage Limited	S	100.00	
188	Reliance New Energy Carbon Fibre Cylinder Limited	S	100.00	
189	Reliance New Energy Hydrogen Electrolysis Limited	S	100.00	
190	Reliance New Energy Hydrogen Fuel Cell Limited	S	100.00	
191	Reliance New Energy Limited	S	100.00	
192	Reliance New Energy Power Electronics Limited	S	100.00	
193	Reliance New Energy Storage Limited	S	100.00	
194	Reliance New Solar Energy Limited	S	100.00	
195	Reliance Petro Marketing Limited	S	100.00	
196	Reliance Petro Materials Limited	S	100.00	
197	Reliance Polyester Limited (Formerly known as Reliance Petroleum Retail Limited)	S	100.00	
198	Reliance Power Electronics Limited	S	100.00	
199	Reliance Progressive Traders Private Limited	S	100.00	
200	Reliance Projects & Property Management Services Limited	S	100.00	
201	Reliance Prolific Commercial Private Limited	S	100.00	
202	Reliance Prolific Traders Private Limited	S	100.00	
203	Reliance Rahul Mishra Fashion Private Limited (formerly known as Rahul Mishra Fashion Private Limited)	S	51.00	
204	Reliance Retail and Fashion Lifestyle Limited	S	100.00	
205	Reliance Retail Limited	S	99.94	
206	Reliance Retail Ventures Limited	S	85.06	
207	Reliance Ritu Kumar Private Limited	S	52.21	
208	Reliance Sibur Elastomers Private Limited	S	74.90	
209	Reliance SMSL Limited	S	100.00	
210	Reliance SOU Limited	S	100.00	
211	Reliance Strategic Business Ventures Limited	S	100.00	
212	Reliance Syngas Limited	S	100.00	
213	Reliance TerraTech Holding LLC (Formerly known as Reliance Eagleford Upstream GP LLC)	S	100.00	
214	Reliance UbiTek LLC	S	100.00	

S. No	Name of the holding / subsidiary / associate companies / joint ventures (A)		% of shares held*	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
215	Reliance Universal Traders Private Limited	S	100.00	No. The BRSR is for RIL Standalone entity
216	Reliance Vantage Retail Limited	S	100.00	
217	Reliance Ventures Limited	S	100.00	
218	Reliance-Grand Optical Private Limited	S	100.00	
219	Reverie Language Technologies Limited	S	84.56	
220	RIL USA, Inc.	S	100.00	
221	RISE Worldwide Limited	S	100.00	
222	Ritu Kumar ME (FZE)	S	100.00	
223	Rod Retail Private Limited	S	100.00	
224	RP Chemicals (Malaysia) Sdn. Bhd.	S	100.00	
225	Saavn Holdings, LLC (Formerly known as Saavn Inc)	S	100.00	
226	Saavn LLC	S	100.00	
227	Saavn Media Limited	S	87.65	
228	SankhyaSutra Labs Limited	S	85.62	
229	Sensehawk Inc	S	79.40	
230	Sensehawk India Private Limited	S	100.00	
231	Sensehawk MEA Limited	S	100.00	
232	Shopsense Retail Technologies Limited	S	86.69	
233	Shri Kannan Departmental Store Limited	S	100.00	
234	SkyTran Inc.	S	73.19	
235	SkyTran Israel Ltd.	S	100.00	
236	Stoke Park Limited	S	100.00	
237	Strand Life Sciences Private Limited	S	88.83	
238	Surajya Services Limited	S	72.87	
239	Surela Investment and Trading Limited	S	100.00	
240	Tesseract Imaging Limited	S	92.41	
241	The Indian Film Combine Private Limited	S	83.17	
242	Tira Beauty Limited	S	100.00	
243	Tresara Health Limited	S	100.00	
244	Ulwe East Infra Limited	S	100.00	
245	Ulwe North Infra Limited	S	100.00	
246	Ulwe South Infra Limited	S	100.00	

S. No	Name of the holding / subsidiary / associate companies / joint ventures (A)		% of shares held*	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
247	Ulwe Waterfront East Infra Limited	S	100.00	No. The BRSR is for RIL Standalone entity
248	Ulwe Waterfront North Infra Limited	S	100.00	
249	Ulwe Waterfront South Infra Limited	S	100.00	
250	Ulwe Waterfront West Infra Limited	S	100.00	
251	Ulwe West Infra Limited	S	100.00	
252	Urban Ladder Home Décor Solutions Limited	S	99.99	
253	V - Retail Private Limited	S	85.00	
254	Vasyerp Solutions Private Limited	S	83.87	
255	Vitalic Health Limited (Formerly known as Vitalic Health Private Limited)	S	75.94	
256	Alok Industries Limited	JV	40.01	
257	BVM Overseas Limited#	JV	70.00	
258	Football Sports Development Limited#	JV	65.00	
259	India Gas Solutions Private Limited	JV	50.00	
260	Pipeline Management Services Private Limited	JV	50.00	
261	Sanmina-SCI India Private Limited#	JV	50.10	
262	Sanmina-SCI Technology India Private Limited#	JV	50.10	
263	Sintex Industries Limited#	JV	70.00	
264	Balaji Telefilms Limited	A	24.92	
265	Gujarat Chemical Port Limited	A	41.80	
266	Indian Vaccines Corporation Limited	A	33.33	
267	Jamnagar Utilities & Power Private Limited	A	26.00	
268	Reliance Europe Limited	A	50.00	
269	Reliance Industrial Infrastructure Limited	A	45.43	
270	Vadodara Enviro Channel Limited	A	28.57	

* Subsidiaries - Representing aggregate % of voting power held by the Company and / or its subsidiaries.

* Associates / Joint Ventures - Representing aggregate % of voting power held by the company.

Joint Ventures as per accounting standards.

Note:

1. Reliance Strategic Investments Limited, Reliance Industrial Investments and Holdings Limited, Reliance Retail Insurance Broking Limited, Jio Information Aggregator Services Limited, Jio Infrastructure Management Services Limited, Reliance Retail Finance Limited, Reliance Payment Solutions Limited and Jio Payments Bank Limited ceased to be subsidiaries / joint venture of the Company pursuant to Scheme of Arrangement between the Company and its shareholders and creditors & Reliance Strategic Investments Limited and its shareholders and creditors (Financial Services Demerger Scheme). The Appointed Date of the Financial Services Demerger Scheme was closing business hours of March 31, 2023.
2. Reliance Jio Messaging Services Limited ceased to be a subsidiary pursuant to the Scheme of Amalgamation of Reliance Jio Messaging Services Limited with Reliance Strategic Business Ventures Limited and their respective shareholders and creditors (the Scheme). The Appointed Date of the Scheme was opening business hours of April 01, 2022.

VI CSR DETAILS

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

Yes

(ii) Turnover (in ₹ crore):

5,65,347

(iii) Net worth (in ₹ crore):

4,32,397

VII TRANSPARENCY AND DISCLOSURES COMPLIANCES

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	If Yes, then provide web-link for grievance redress policy	FY 2022-23 Current Financial Year: Number of complaints filed during the year	FY 2022-23: Number of complaints pending resolution at close of the year	FY 2022-23: Remarks	FY 2021-22 Previous Financial Year: Number of complaints filed during the year	FY 2021-22: Number of complaints pending resolution at close of the year	FY 2021-22: Remarks
Communities	Yes	The Company has both formal and informal channels of engaging with the communities. All the community grievances are received through the respective manufacturing site Corporate Affairs Team and these are appropriately addressed through both the local and corporate level leadership teams.	Nil	Nil	–	Nil	Nil	–
Investors (other than shareholders)	Yes	https://www.ril.com/InvestorRelations/GrievanceManagement.aspx	Nil	Nil	–	Nil	Nil	–
Shareholders	Yes	The Company has a designated Email-ID: investor.relations@ril.com for shareholders to enable them to raise their grievances. https://www.ril.com/InvestorRelations/GrievanceManagement.aspx	1,225	Nil	–	1,040	Nil	–
Employees and workers	Yes	All employee grievances are addressed appropriately through multiple channels. Issues are discussed at various plant level committees such as food committee, people council, among others.	Nil	Nil	–	Nil	Nil	–
Customers	Yes	A customer feedback mechanism is in place, managed through Internal CRM Portal	773	97	–	1,191	66	–
Value Chain Partners	Yes	Purchase Orders/ Contracts provide dispute resolution mechanism, which stipulates meeting between higher management teams of both sides to resolve the disputes. Vigil Mechanism and Whistle-Blower Policy are available on the RIL website.	Nil	Nil	–	Nil	Nil	–

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	**Climate Change**	!	With the increasing awareness around climate change, it is crucial for Reliance to address the challenges by taking conscious efforts to ensure that the Company continues to respond to the issue and develop a pathway to decarbonise its operations.	Addressing climate change through energy transition is a strategic focus of RIL's business continuity plans. Reliance has announced a Net Carbon Zero target for 2035, going beyond compliance requirements and business imperatives.	Climate change related disruptions, including rising temperatures and sea levels, heat waves, erratic rainfall, floods and droughts can adversely affect the smooth functioning of RIL's supply chain. Regulations relating to use of low-carbon technologies and alternate energy sources coupled with technological advances and changing customer preferences have the potential to lower demand for fossil fuels and their price, increasing RIL's operational costs. However, energy transition is an opportunity. The Company considers 'New Energy' as its growth engine that will play a key role in accelerating the transition towards a greener and cleaner future.
2.	**Managing Environmental Impacts**	!	It is important for Reliance to continue its environmental management efforts that are aimed at creating positive impacts and minimising negative impacts that may result from unpredictable spills or unmanaged GHG emissions.	Reliance R&D teams are actively working to make CO_2 a recyclable resource and innovating lower emission technologies. As we are transitioning into a New Energy era, programme for periodic reductions in emissions is being established, which would be monitored regularly through dedicated ESG committee that oversee RIL's progress toward Net Carbon Zero goals.	Failure to meet growing expectations of addressing environmental impacts may affect access to capital markets and/or reputation. Measures to make organisations accountable for their GHG emissions may increase operating costs.
3.	**Energy Efficiency of Operations**	!	While the world is moving towards optimal eco-efficiency, it is important that Reliance manages its raw material and assets in the most efficient manner to generate superior returns while reducing carbon footprint through its energy efficient operations.	The Company has in place best-in-class technologies and good operations & maintenance (O &M) practices that ensure optimal energy consumption. Along with tools to facilitate decision-making, simulation and visualisation of energy efficiency, the monitoring system is also integrated with production control systems that make the Company's energy management system agile, flexible, and effective. The Company has taken up energy optimisation and waste heat recovery projects, co firing biomass with fossil fuel, opportunistic equipment upgrades and flare gas recovery to improve energy efficiency and resource conservation.	Inability to keep pace with accelerated transition to a lower-carbon world and growing societal sentiments against harmful environmental practices may disrupt business operations.

Indicate whether risk or opportunity (R/O) ! Risk * Opportunity

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4.	**Water and Effluent Management**	!	Water availability may become a concern area. Being a responsible corporate, Reliance needs to map and manage the water used across its operations and ensure that the consumption is socially equitable and environmentally sustainable.	The Company has commissioned state-of-the-art technologies to reduce specific freshwater consumption, maximise recyclability and minimise external discharge. The world-class desalination unit at Jamnagar provides strategic advantage in terms of water management. The treated effluent is reused in cooling towers, horticulture activities and firewater networks.	Dependency on freshwater, lack of recyclability and excess discharge may impact future resource availability also resulting in environmental impact.
5.	**Raw Material Security**	!	Efficient reuse of materials to minimise dependency on raw materials and predicting future requirements is essential for Reliance to ensure raw material security and efficient consumption.	Reliance makes strategic investments and long term supplier arrangements to ensure raw material security. The Company's O2C business focuses on cost reduction, debottlenecking and optimisation to enhance its competitive advantage. Reliance has also partnered with several companies to build an entire green energy ecosystem. Reliance strives to enhance raw material utilisation by adopting the 3R philosophy - Reduce, Reuse, Recycle. The Company has deployed IT systems to understand current trends and predict future requirements based on real-time data tracking and monitoring of business operations.	Tight crude oil market or other geopolitical developments like Russia- and US/EU standoff on Ukraine, impact of unforeseen events like pandemic on product evacuation and challenges in logistics may disrupt normal operations and probability.
6.	**Ecosystem and Biodiversity**	!	Ecosystem and biodiversity loss can have an impact on a comp any's reputation. Hence, it is important that Reliance continues its conscious efforts to ensure proper care is being taken by the Company to preserve flora and fauna within its geographical scope.	Reliance conducts periodic environmental impact studies for biodiversity and marine ecosystems surrounding its greenfield and brownfield projects to assess the ecological status and mitigate negative impacts, if any, on the neighbouring ecosystem.	Ecosystem and biodiversity loss may impact the reputation.

Indicate whether risk or opportunity (R/O) ! Risk * Opportunity

SECTION A: GENERAL DISCLOSURE

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7.	**Innovation and Technology**	*	To meet the needs of its stakeholders and achieve consistent growth, it is important to strengthen innovation capabilities and leverage cutting-edge technologies to remain relevant in the ever-evolving macro-economic environment.	The Company invests significantly in R&D efforts. Its continuous innovation efforts include advancement in biological science to tackle climate change, deriving value out of waste to promote circular economy, affordable and clean energy initiatives, among many others. The Company's R&D has implemented best-in-class Electronic Lab Notebook (ELN) which is seamlessly integrated with the Laboratory Information Management System (LIMS). The ELN application provides scientists with a robust platform to capture and store structured and unstructured data as they conduct experiments or execute laboratory procedures.	Reliance believes that innovation and technology will pave the way for its steady growth to build the edifice of a great company that brings exceptional products and services to customers.
8.	**Waste Management and Circular Economy**	!	In a decade where waste management is a critical issue and moving towards a circular economy can be an alternative, it is important to continue innovating processes to materialise its vision of scaling up the recycling of its materials and maximising circularity across the value chain.	Reliance is a firm believer in the 3Rs of a circular economy – Reduce, Reuse, Recycle. The Company strongly focuses on responsible and efficient resource consumption. The waste management initiatives go far beyond regulatory compliances to strengthen the circular economy. Some of the initiatives taken by the Company include: a. Recron® Green Gold™ Polyester Staple Fibre (rPSF) b. Green Polyolefin (gPO) c. Waste to Road (W2R) d. Hazardous waste from Reliance operations is recycled as al ternate fuels and raw material (AFR) for the cement industry.	High dependency on new and virgin resources, Excess waste generation etc. leading to delay in shifting to lower-carbon economy.
9.	**Sustainable Supply Chain Management**	!	With its extensive supplier foot print spread across the globe, it is important for Reliance to address the issues of quality, safety, environmental impacts, and social aspects such as human rights and fair wages.	RIL has a strong vessel vetting, incident monitoring and emergency response system. The Company ensures a high quality of service by working with its contractors to ensure that work is carried out in a safe environment complying with statutory requirements. Some of these initiatives include: • Standardisation of PPEs for contract workers • Fair & transparent practices for statutory compliance • Contractor performance evaluation including Safety and Environment Performance • Trade & Safety test for all contract workers • Weekly visit of safety ambassadors to plants for improvement of contract worker safety • Training for field personnel on safe handling of hazardous chemical	Risk of HSE incidents, oil spills and so on, leading to disruption in business activities. Technical integrity failure, natural disasters, extreme weather and other adverse events or conditions could lead to loss of containment of hydrocarbons or other hazardous materials, as well as fires, explosions or other personal and process safety incidents.

Indicate whether risk or opportunity (R/O) ! Risk * Opportunity

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
10.	**Disaster Preparedness and Management**	!	With the criticality of climate change impacts being manifested in unpredictable weather patterns, cyclones, droughts, and downpour, it has become import ant for Reliance to continue its endeavours in planning, organising, coordinating, and implementing measures for the prevention and mitigation of disasters.	Global Corporate Security (GCS) focuses on adopting pre-emptive de-risking strategies to safeguard and secure the Company. GCS has robust business continuity management plans and capability to handle disasters, natural calamities and any other disruptions or incidents.	Due to the geographical spread of operations at both onshore as well as offshore, man-made and natural disasters could cause harm to people, infrastructure and disrupt business operations.
11.	**Health, Safety and Employee Well-Being**	!	Employee health and safety is a non-negotiable aspect for Reliance to ensure that its human capital is provided with a working environment that places utmost emphasis on their mental and physical well-being.	Safety and operational risk management framework continues to play a pivotal role. Reliance entities have devised novel ways to review and audit the facilities periodically through virtual and physical means. Reliance's flagship CASHE programme has seen continuity for 20th year with massive involvement of asset facing teams and entire workforce in execution of ideas to improve Safety, Health and Environment.	The nature of operations might expose employees and contractors to occupational hazards and safety risks leading to impact on worker health / productivity or reputational harm.
12.	**Diversity and Inclusion**	*	For Reliance, it is essential to promote a progressive and inclusive workplace that onboards people from diverse backgrounds and provides them meaningful growth opportunities, there by resulting in organisational growth.	The Reliance Group's Diversity & Inclusion (DEI) Charter was launched affirming Reliance's unwavering commitment to the values of Diversity, Equity and Inclusion. The Company follows a 5E framework (Educate, Encourage, Enable, Experience and Effectiveness) to support a more inclusive workplace for all. Group D&I efforts focused on demonstrating "intended inclusivity" and further strengthening the culture of allyship through inclusive leadership programme. 'Leadership Connects' programme created various platforms such as 'HerCircle' to connect/ share and learn.	Culture of Diversity & Inclusion draws talent who bring varied expertise and experience to the Company and also create a diverse workforce that transcends nationalities, cultures, genders, abilities, generations and experiences.
13.	**Customer Satisfaction**	!	It is important for Reliance to position itself as a customer focused organisation by offering them a wide range of choices, outstanding value proposition, and unmatched experience across all its business segments.	The business has adopted multiple measure for sustained customer experience including superior usage and billing experience, competitive pricing, investment in newer technologies, adaption to any changes in customer preferences and shopping ha bits through market study to stay abreast of the emerging trends. All our businesses have taken cognisance of 'CUSTOMER SAFETY' as the topmost value and priority.	Any sub-optimal customer experience may result in customer dissatisfaction and increased chances of churn. Inability of the business to stay abreast of recent trends and behaviours could weaken its compelling value proposition and offering for customers and have material imp act over brand, reputation and financial performance.

Indicate whether risk or opportunity (R/O) ! Risk * Opportunity

SECTION A: GENERAL DISCLOSURE

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
14.	**Data Privacy and Cybersecurity**	!	To protect its businesses, customers, infrastructure and internal users from security threats, it is critical for Reliance to focus on data privacy and cybersecurity by implementing measures and strengthening its systems and processes.	Reliance conducts Privacy Impact analysis for all its businesses on a regular basis. Reliance ensures all its business processes follow the Privacy-by-design and privacy-by-default approach. Measures taken by the Company include shift-left strategy in ensuring that security is completely integrated into the development operations (Dev Ops) pipeline, highest order of security automation and orchestration to attain efficiency in its cyber defence and validation of its cyber posture by third party experts, and has also developed an anti-phishing platform.	While Reliance continues to focus on large-scale digitisation, it brings many concerns around Cyber Security with the use of new technologies, open source software, adoption of cloud, etc. Cyber-attack incidents may impact reputation and lead to negative financial impact.
15.	**Security and Asset Management**	!	Security and asset protection is an essential aspect for Reliance to ensure safety of all its assets and reliability in operations.	The Company uses analytics-led and technology-driven measures to ensure the safety of all assets. Secured Connected System (Reliance SCS), Company's smart manufacturing system, is based on real-time information using advanced analytics to predict the future state of operations established on the foundation of securely connected sensors and systems. In addition, Global Corporate Security (GCS) officers are engaged round the clock to ensure the safety of employees, assets and operations.	Certain ecosystems are subject to various forms of intentional or natural disruptions, thereby impacting network availability, customer experience, restoration cost and effort.
16.	**Talent Management**	!	To strengthen its talent pool, it is important for Reliance to invest in uninterrupted growth and development, which is supported by meaningful engagement activities and learning opportunities.	Reliance has built a robust in-house Talent pool for all business-critical roles and created a rigorous training regime to have successors ready at every front end. RIL has established a 'Forward Looking' culture by forecasting emerging trends related to people skills along with continuous training sessions.	With people at the heart of the business, inability to attract, retain or develop employees relative to the scale and breadth of operations may adversely affect business.
17.	**Community Development**	*	Being a responsible organisation, community development is an indispensable aspect for Reliance. It is essential for the Company to continue implementing community facing programmes that can benefit society and result in true economic growth.	Reliance partners with local communities, governments, and other stakeholders to design and implement its social development programmes that bring to life its pervasive philosophy of Care and Empathy for all. Through Reliance Foundation, the Company implements its community development programmes focusing on Rural Transformation, Health, Education, Sport for Development, Disaster Response and Art, Culture and Heritage to achieve comprehensive, inclusive and sustainable development.	Reliance's ability to grow and prosper in harmony with the community and other stakeholders is paramount to its sustained success. As a responsible corporate citizen, it has improved the quality of life of millions of people across the nation.

Indicate whether risk or opportunity (R/O) ! Risk * Opportunity

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
18.	**Labour Management and Human Rights**	!	As a people-centric entity, managing and maintaining cordial labour relations is important for Reliance to ensure that the needs and rights of its entire workforce are addressed. To ensure ethical conduct, it is important for Reliance to confirm that all its businesses comply with the applicable national and local laws surrounding human rights and implement measures to avoid incidents of human rights violations.	Reliance adheres to the principles of the United Nations Global Compact (UNGC) in human rights, labour practices, environmental protection and anti-corruption. The Company's operational units comply with local and national regulations. Further, the Company's Values and Behaviours, and the Code of Conduct provide necessary policy and operating framework for execution of its strategic vision. All suppliers are also compliant with the Reliance Group Business Partner Code of Conduct.	Non-adherence to labour regulations and principles might lead to loss of reputation and increased compliance costs.
19.	**Business Ethics, Integrity and Transparency, Code of Conduct and Grievance Redressed Mechanisms**	!	At Reliance, ethics and integrity have always been the key values that have enabled the organisation to gain stakeholder trust and build a strong reputation. These aspects are important to ensure that the organisation conducts business in an ethical and transparent manner to remain successful over the long run. Establishing effective grievance redressal mechanisms is essential to track the issues raised by stakeholders and take immediate actions to resolve their concerns.	An Ethics and Compliance Task Force (ECTF) oversees and monitors the implementation of ethical business practices within Reliance. This Task Force evaluates incidents of suspected or actual violations of the Code of Conduct and reports them to the Audit Committee every quarter. In addition to this, Reliance has mandatory e-learning courses, which aim to equip its employees with the required understanding and knowledge to effectively conduct its business in an ethical manner and prevent, identify and respond to violations. Reliance has established a Vigil Mechanism and a Whistle-Blower policy for its employees and directors. The whistle-blower can make a protected disclosure through an e-mail or dedicated telephone line or a letter to the ECTF or to the Chairman of the Audit Committee.	Non-adherence might lead to difficultly in dealing with concerns of ethics, non-compliance and violations of company's principles.
20.	**Regulatory Issues and Compliance**	!	Compliance is the foundation to build the reputation of the Company. It is important to continue to ensure regulatory compliance to build trust among stakeholder groups while also ensuring that operations are in line with relevant and applicable laws to avoid legal violations.	Reliance has adopted a digitally enabled comprehensive compliance management framework. Effective control and efficient oversight of the senior management is ensured by cascading the responsibility matrix till the last performer of the activity. Regular interactions with various trade associations/ councils help in anticipating regulatory environment and through attuning to any policy changes. The Company's Code of Conduct, training as well as focus on ensuring 100% compliance and continuous monitoring have enabled a mature and digitally-enabled compliance framework.	Changes in the regulatory environment could potentially impede the ease of doing business, Non-adherence to regulations and principles might affect reputation and increase compliance costs.

Indicate whether risk or opportunity (R/O) ! Risk * Opportunity

Section B: Management and Process Disclosures

Integrating the principles of the National Guidelines for Responsible Business Conduct into the structures, policies and processes ensure that stakeholder interests are integrated into the business fabric. Creating adequate governance enables businesses to contribute towards wider development goals.

KEY HIGHLIGHTS

Committed to Net Carbon Zero by 2035

AN INTEGRATED APPROACH TO SUSTAINABLE GROWTH

Interlinkage

Sustainable Development Goals

RIL's Material Topics

Code of Conduct

Impact

<IR> Capital

G Governance

Stakeholders

Employees

Value Chain Partners

OUR APPROACH

Integrated ESG Governance

RIL has created a policy framework that echoes its commitment towards establishing a culture of integrity, transparency, openness and compliance. The organisation's focus on sustainability is driven by the Board at the highest level. The Company holds itself and its value chain partners to the highest standards of social and environmental performance.

National Guidelines on Responsible Business Conduct Principles

Principle 1

Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent and accountable.

Principle 2

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

Principle 3

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

Principle 4

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

Principle 5

Businesses should respect and promote human rights.

Principle 6

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

Principle 7

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

Principle 8

Businesses should promote inclusive growth and equitable development.

Principle 9

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

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and Management Processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	1. Health, Safety and Environment Policy https://www.ril.com/Sustainability/HealthSafety.aspx 2. Code of Conduct - https://www.ril.com/DownloadFiles/IRStatutory/Code-of-Conduct.pdf 3. Corporate Social Responsibility Policy https://www.ril.com/DownloadFiles/IRStatutory/CSR-Policy.pdf 4. Values and Behaviours https://www.ril.com/DownloadFiles/IRStatutory/VB.pdf 5. Our Code https://www.ril.com/DownloadFiles/IRStatutory/ourcode.pdf 6. Business Partner Code of Conduct https://www.ril.com/DownloadFiles/IRStatutory/RIL-Business-Partner-Code-of-Conduct-(BPCOC).pdf 7. Anti-Bribery and Anti-Corruption Policy https://www.ril.com/DownloadFiles/IRStatutory/RIL-Anti-bribery-and-Anti-corruption-Policy.pdf 8. Vigil Mechanism and Whistle Blower Policy https://www.ril.com/DownloadFiles/IRStatutory/Vigil-Mechanism-and-Whistle-Blower-Policy.pdf								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/ certifications/labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The policies are based on NGRBC-guidelines, in addition to conformance to the spirit of international standards like ISO 9000, ISO 14000, OHSAS 18000, UNGC guidelines and ILO principles								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company targets to become Net Carbon Zero by 2035 by deploying further resources - intellectual, physical and financial and adopt a collaborative approach to achieve further reduction in greenhouse gas emission. The key elements of carbon reduction strategy of the Company include: a. Transition from transportation fuels to chemical building blocks integrated with sustainable downstream derivatives. b. Transition from fossil fuels to renewable fuels for captive energy demand. c. Maximising use of biofuels and using bio-pathways to fix CO_2 and facilitate conversion to renewable fuels and materials. d. Scaling up recycling of materials and maximising circularity across the value chains. e. Achieving CO_2 capture, storage and conversion to useful chemicals and materials at competitive costs. The Company considers the Net Carbon Zero target as its moral responsibility to protect the earth from the rising impact of climate change. The Company will continue to upgrade the strategy and roadmap with an endeavor to achieve Net Carbon Zero target sooner than 2035.								

6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	RIL has made significant progress during the reporting period towards achieving the target of becoming Net Carbon Zero by 2035. RIL is focused on reducing its operational GHG footprint in addition to enhancing resource efficiency and energy conservation. RIL's operations have captive energy requirement that generate a significant base load demand. The Company has made significant progress towards meeting the captive energy requirement through renewable energy sources. RIL reported 115% increase in renewable energy consumption in FY 2022-23 as compared to FY 2021-22. The Company aims to establish 20 GW of solar energy generation capacity by 2025, which will be utilised to fulfil the captive energy requirement. Further, Reliance is committed to use bio-energy to meet its captive energy demand. Towards this end, RIL has replaced almost 5.3% of energy consumed at its Dahej and Hazira sites with green power and green steam. The Company is focused on making CO_2 a recyclable resource. RIL's investment in carbon capture and utilisation technology and/or significant strides in harnessing photosynthetic biological pathways will play a pivotal role in utilising CO_2 as a valuable resource.
Governance, Leadership and Oversight	
7. Statement by Director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements	At Reliance, the philosophy of 'We Care' propels our actions to craft a sustainable future for all and is deeply embedded in everything we do. We believe in the power of ethically run businesses built on the principles of transparency, responsibility and accountability to drive positive change for people and our planet. Our goal is to run Net Carbon Zero operations by 2035. We are transforming our business by decarbonising our operations and building the world's largest fully integrated green energy manufacturing ecosystem We have been disclosing Reliance Industries' sustainability performance through the Securities Exchange Board of India's (SEBI's) Business Responsibility Report (BRR) and the Integrated Annual Report. We are pleased to publish our first Business Responsibility and Sustainability Reporting (BRSR), following SEBI's guidelines. The BRSR offers us yet another platform to share the progress of our sustainability-related activities with our stakeholders, deepen the transparency of our disclosures and strengthen stakeholder trust and our accountability to accelerate our transition to a carbon-neutral tomorrow. The BRSR is an important step towards achieving this goal.
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The Environmental, Social and Governance Committee of the Board is responsible for implementation and oversight of the Business Responsibility Policy. The details of the composition of the ESG Committee is provided in the table below (Pg.28).
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, the Environmental, Social and Governance Committee of the Board is responsible for decision making on sustainability related issues. The details of the composition of the ESG Committee is provided in the table below (Pg.28).

ESG Committee of Board

Name	Designation in the Committee	DIN	Category
Hital Meswani	Chairman	00001623	Executive Director
Dr. Raghunath A. Mashelkar	Member*	00074119	Independent Director
Arundhati Bhattacharya	Member	02011213	Independent Director
P. M. S. Prasad	Member	00012144	Executive Director
Pawan Kumar Kapil	Member#	02460200	Executive Director

* ceased to be a director of the Company upon completion of his term on July 20, 2022 and consequently ceased to be a member of the Committee.
# Ceased to be a director of the Company upon completion of his term on May 15, 2023 and consequently ceased to be a member of the Committee.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
10. Details of Review of NGRBCs by the Company:									
Subject of Review	**Indicate whether review was undertaken by Director/Committee of the Board/ Any other Committee**								
Performance against above policies and follow up action	Environmental, Social and Governance Committee of the Board								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Environmental, Social and Governance Committee of the Board								
Subject of Review	**Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)**								
Performance against above policies and follow up action	Quarterly								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Quarterly								
11. Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	Yes. Policies pertaining to health, safety and environment have been audited externally by DNV. The BR policy is evaluated internally.								
12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:									
The entity does not consider the Principles material to its business (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity does not have the financial or/human and technical resources available for the task (Yes/ No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
It is planned to be done in the next financial year (Yes/ No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
Any other reason (please specify)	NA	NA	NA	NA	NA	NA	NA	NA	NA

Note: NA denotes Not Applicable. This applies to the entire report.

Principle 1

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

While business activities are essential to facilitate human wellbeing, they can impact the environment and society in various ways. Responsible business conduct can go a long way to limit and mitigate these impacts. Therefore, businesses must balance the needs of people and the planet with the goal of prosperity. They must operate transparently, comply with regulations and stay accountable to their stakeholders.

KEY HIGHLIGHTS OF FY 2022-23

OF EMPLOYEES AND WORKERS ARE COVERED BY CODE OF CONDUCT, ANTI BRIBERY, ANTI-CORRUPTION, CYBERSECURITY AND RELATED AWARENESS PROGRAMMES.

AGAINST ANY DIRECTOR, KMP, EMPLOYEE OR WORKERS DURING THE REPORTING PERIOD

AN INTEGRATED APPROACH TO SUSTAINABLE GROWTH

Interlinkage

Sustainable Development Goals

RIL's Material Topics

Business Ethics, Integrity and Transparency

Regulatory Issues and Compliance

Code of Conduct

Impact

<IR> Capital

- H Human Capital
- S Social & Relationship Capital
- F Financial Capital

Stakeholders

- Employees
- Investors
- Government/Regulators

OUR APPROACH

Do the right thing – First time, Every time

Ethical conduct forms part of RIL's fundamental business principles and lies at the core of its sustainable value creation model. A well-documented set of guidelines, including 'Our Code', 'Code of Conduct' and 'Values & Behaviours', reinforces the commitment of every member of the RIL family to always lead with integrity, transparency and openness and stay accountable and compliant.

SECTION C

Principle 1

ESSENTIAL INDICATORS

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	%age of persons in respective category covered by the awareness programmes
Board of Directors	6	**Executive Directors** 1. Code of Conduct & Ethics 2. Anti-Bribery Management System 3. Cybersecurity Awareness 4. Creating a Respectful Workplace (POSHA) 5. Reliance Management System – Management Systems including Operating Management systems and HSEF policies **Independent Directors** 1. Familiarisation Programmes 2. Code of Conduct **Non-Executive Directors** 1. Code of Conduct The Company organised a session on Geo Political Risk addressed by an internationally acclaimed speaker which was attended by the Directors, KMPs and other executives of the Company.	100%
Key Management Personnel	5	1. Code of Conduct & Ethics 2. Anti-Bribery Management System 3. Cybersecurity Awareness 4. Creating a Respectful Workplace (POSHA) 5. Reliance Management System – Management Systems including Operations Management systems and HSEF policies	100%
Employees other than BODs and KMPs	5	1. Code of Conduct & Ethics 2. Anti-Bribery Management System 3. Cybersecurity Awareness 4. Creating a Respectful Workplace (POSHA) 5. Reliance Management System – Management Systems including Operating Management systems and HSEF policies	100%
Workers	2	All workers undergo a tool box talk and learning from incident session.	100%

Note: All employees are strongly encouraged to complete 5 training courses annually:

1. Code of Conduct & Ethics
   Employees gained an understanding of Reliance's commitment to ethical behaviour and how they can adhere to it.
2. Anti-Bribery Management System
   Employees gained an understanding of unethical business practices and the practices they should follow to secure themselves as well as the organisation.
3. Cybersecurity Awareness
   Apart from the mandatory training, employees received frequent communications and refreshers from the Information Risk Management (IRM) team so they could stay updated on the latest threats, scams and harmful practices and safeguard themselves and their assets. With this knowledge they also supported IRM teams' by reporting potential threats.
4. Creating a Respectful Workplace - Prevention of Sexual Harassment Act (POSHA)
   Employees gained a better understanding of respectful workplace practices.
5. Reliance Management System - Management systems including Operating Management Systems and Health, Safety, Environment and Fire (HSEF) policies.
   Employees gained an understanding of the core documents of the organisation as well as its approach to health, safety and environment.

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

Information on fines/penalties imposed during the reporting period in ongoing cases are available below. Details of other ongoing cases are available in the Integrated Annual Report FY 2022-23.

Type	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the case	Has an appeal been preferred? (Yes/No)
a. Monetary					
Penalty/ Fine	Principle 1	The Adjudicating Officer of SEBI	30 lakh	On December 22, 2021, SEBI issued a show cause notice inter alia to RIL asking it to show cause as to why inquiry should not be held against it in terms of SEBI (Procedure for Holding Inquiry and Imposing Penalties by Adjudicating Officer) Rules, 1995 read with Section 15I of the SEBI Act, 1992 for alleged violation of Principle No. 4 under Schedule A – Principles for Fair Disclosure of UPSI read with Regulation 8(1) of SEBI (Prohibition of Insider Trading) Regulations, 2015 read with Regulation 30(11) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in the matter of disclosure of the Jio-Facebook deal to the Stock Exchanges in the year 2020. The Adjudicating Officer of SEBI has passed an order on June 20, 2022 imposing a penalty of ₹30 lakh on the Company / Shri K. Sethuraman / Smt. Savithri Parekh.	Yes
Settlement	NA	NA	NA	NA	NA
Compounding fee	NA	NA	NA	NA	NA
b. Non-Monetary					
Imprisonment	NA	NA	NA	NA	NA
Punishment	NA	NA	NA	NA	NA

100%
employees covered by Code of Conduct & Ethics awareness programmes

100%
workers covered under HSEF related topics

SECTION C
Principle 1

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.

Appeal has been filed before the Securities Appellate Tribunal ("SAT") against the order passed by the Adjudicating Officer of SEBI on June 20, 2022 imposing a penalty of ₹30 lakh. SAT has stayed the operation of the order dated June 20, 2022 and appeal is pending.

Case Details	Name of regulatory / enforcement agencies / judicial institutions.
On December 22, 2021, SEBI issued a show cause notice inter alia to RIL asking it to show cause as to why inquiry should not be held against it in terms of SEBI (Procedure for Holding Inquiry and Imposing Penalties by Adjudicating Officer) Rules, 1995 read with Section 15I of the SEBI Act, 1992 for alleged violation of Principle No. 4 under Schedule A – Principles for Fair Disclosure of UPSI read with Regulation 8(1) of SEBI (Prohibition of Insider Trading) Regulations, 2015 read with Regulation 30(11) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in the matter of disclosure of the Jio-Facebook deal to the Stock Exchanges in the year 2020. The Adjudicating Officer of SEBI has passed an order on June 20, 2022 imposing a penalty of ₹30 lakh on the Company / Shri K. Sethuraman / Smt. Savithri Parekh (**"Order"**).	Appeal has been filed before the Securities Appellate Tribunal (**"SAT"**) against the Order. SAT has stayed the operation of the Order and appeal is pending.

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

Yes. RIL has established Anti-Bribery and Anti-Corruption (ABAC) Policy and hosted it on its corporate website - www.ril.com - so that it is accessible to internal and external stakeholders. The policy aims to provide requisite granularity and creating a one-stop repository of expectations from employees and business partners to effectively prevent, identify and respond to bribery risks. The ABAC Policy can be accessed through the below link:

https://www.ril.com/DownloadFiles/IRStatutory/RIL-Anti-bribery-and-Anti-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

Category	FY 2022-23 Current Financial Year	FY 2021-22 Previous Financial Year
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

6. Details of complaints with regard to conflict of interest

Topic	FY 2022-23 Current Financial Year		FY 2021-22 Previous Financial Year	
	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 KMPs	Nil	Nil	Nil	Nil

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

NA

LEADERSHIP INDICATORS

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

Total number of training and 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
1 for Oil to Chemicals unit	**Business Partner Code of Conduct (BPCOC)** IT system designed in-house to ensure that BPCOC is read and accepted by channel partners. This is to ensure that we get exact % of BPCOC penetration among channel partners	Currently, 74% of the Del Credere Agents (DCAs) have signed the BPCOC, and measures are in place to increase penetration and acceptance.
1 for Exploration & Production unit	Compliance to BPCOC is part of the General Conditions issued along with Contracts /Purchase Orders (POs)	99% of Contracts / PO are covered.

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

The Board of Directors of the Company confirm compliance of Code of Conduct wherein affirmation is also obtained to avoid conducting the Company's business with a relative, or with a business in which a relative of a Director is associated in any significant role.

Principle 2

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

Responsible businesses must adopt safe, resource-efficient & low carbon technologies to design, manufacture, procure and supply goods & services to customers. Sustainable production and consumption are key to enhancing people's quality of life and preserving the planet's natural resources.

KEY HIGHLIGHTS OF FY 2022-23

OF THE PLASTIC PALLETS SOLD WITH PARTIALLY ORIENTED YARN (POY) WERE RECLAIMED DURING THE REPORTING PERIOD

OF PET WAS RECYCLED IN THE REPORTING PERIOD

AN INTEGRATED APPROACH TO SUSTAINABLE GROWTH

Interlinkage

Sustainable Development Goals

RIL's Material Topics

- Raw Material Security
- Innovation and Technology
- Waste Management and Circular Economy

Impact

<IR> Capital

- I Intellectual Capital
- N Natural Capital
- M Manufactured Capital

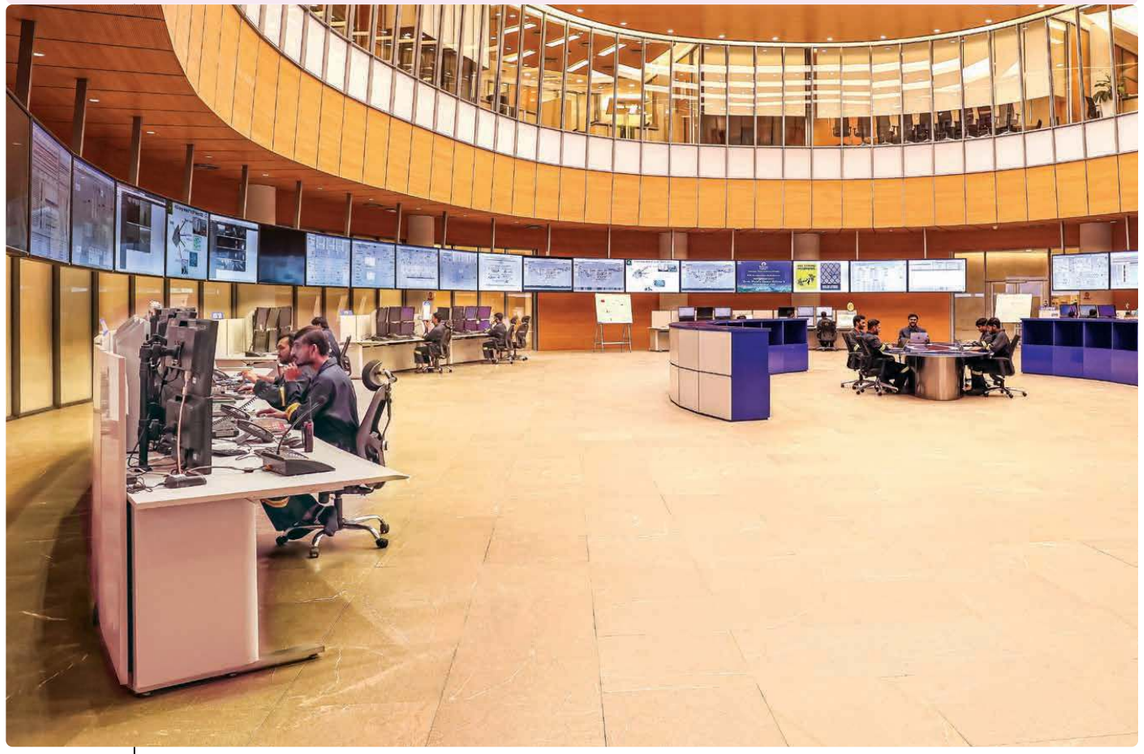
Stakeholders

- Customers
- Government/Regulators
- Suppliers

OUR APPROACH

Building a Resilient India and a Greener Planet

As a globally recognised sustainable business leader, RIL deploys highly skilled workforce, judicious use of resources, efficient processes and advanced technology to bring quality products for customers while addressing environmental & social imperatives. Our commitment towards societal well-being and building a greener planet as per our 'We Care' philosophy, is outlined in our Code of Conduct, Corporate Social Responsibility Policy, Health, Safety & Environment Policy & Business Partner Code of Conduct.



SECTION C

Principle 2

ESSENTIAL INDICATORS

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

	FY 2022-23 Current Financial Year	FY 2021-22 Previous Financial Year	Details of improvements in environmental and social impacts
R&D	57.68%	42.98%	Investment in R&D projects like development of high productivity catalyst, reduction of carbon black in tyres, development of sustainable fabric and biodegradable polymers etc. have resulted in reduction in carbon footprint, increased plastic waste recycling, reduction in Volatile Organic Compounds (VOC) content and decreased use of virgin raw materials.
Capex	42.32%	57.01%	The capital expenditure in technologies like steam optimisation, use of biomass, VOC and other treatments have generated an environmental impact value of reduced fuel consumption, flaring reduction and reduced VOC emissions.

R&D & CAPEX INVESTMENTS

(₹ crore)

Aim to increase our bottle recycling capacity to

5 BILLION BOTTLES PER YEAR

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?

For our Oil to Chemicals business, we have adopted a proprietary 'Sustainable Procurement' solution offered by an independent third-party, 'EcoVadis'. As on March 31, 2023, we have engaged with over 90% of our suppliers.

This is not applicable for Exploration & Production business as sourcing is to be carried out as per procedure stipulated under Production Sharing Contract signed with Govt. of India.

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)

At RIL, we are committed to adopt reuse/recycle principles and End of Life solutions such as waste to road.

a) **PET recycling:** We have PET (Polyethylene Terephthalate) bottle recycling capacity of around 3000 TPM in Hoshiarpur, Barabanki and Nagothane. We are also partnering with SriChakra, a leading recycler, to put up PET bottle recycling plant in Andhra Pradesh. This will double our bottle recycling capacity to five billion bottles per year.

b) **Waste to Road:** We have introduced ReRoute™ which uses difficult to recycle, end of life, flexible plastic packaging waste, including multi-layer plastic films. It adds value to the littered waste plastic and enhances the quality of road and its durability. We have got this product tested from Central Road Research Institute (CRRI) and as per their report, 8% of bitumen can be substituted with ReRoute™.

c) **Waste to Oil:** We are working on our own RIL technology for chemical recycling (Pyrolysis Oil). Commissioning of 10 TPD demo plant has been completed along with successful completion of product trials.

d) **Polyolefin (PO) recycling:** Efforts are underway to establish Polyolefin recycling capacity through asset light model and buy and sell arrangements. Initial trials with various vendors are under progress.

b. E-waste

Disposal of e-waste is governed by E-waste rules, 2016. Our Enterprise Procurement team has specific procedures to deal with the same. Starting from request by plant/ business function, there are two options that they can choose to go with for auction of e-waste. One is MSTC Limited (formerly Metal Scrap Trade Corporation Limited) website which is a Government of India Platform and another one is our own RFX Manager auction platform. In case of MSTC, the qualification of bidders and compliance are already taken care as part of vendor qualification and their license validity. Within our own platform, we have separate screening/ validation to check the license validity of the bidders, apart from internal controls and approvals. The winning bidder disposes the waste and provides a certificate to RIL confirming disposal ensuring all regulatory and environmental guidelines. For disposal of data related e-waste, an internal team carries out a degaussing exercise to ensure clean-up/ destruction of data on the storage devices prior to the lifting of e-waste by the winning bidder. The whole process from request to disposal including certificate confirmation is carried out in 180 days.

c. Hazardous Waste

No hazardous waste is reclaimed for reusing and recycling.

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

Yes, for Petrochemicals business we are registered on Central Pollution Control Board (CPCB) portal as per Plastic Waste Management 2016 rules requirement. The Company has complied with its EPR obligation.

EPR is not applicable to the refining/Exploration & Production business.

The Ministry of Environment, Forest and Climate Change (MoEFCC) announced the national framework for Extended Producer Responsibility (EPR) on plastic packaging under the Plastic Waste Management (PWM) Rules, 2016. The EPR policy holds producers, brand owners & importers responsible for the treatment and/or disposal of plastic packaging waste.

SECTION C

Principle 2

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.
19201	Diesel	36.98%	Cradle to Gate	Yes	Yes, Methodology of LCA is provided in the annexure of this report. Results would be provided on request to customers on a case-to-case basis.
19201	Gasoline	13.39%	Cradle to Gate	Yes	
19201	Naphtha	3.45%	Cradle to Gate	Yes	
19201	Aviation Turbine Fuel (ATF)	6.83%	Cradle to Gate	Yes	
19201	Alkylate	3.35%	Cradle to Gate	Yes	
19201	Liquified Petroleum Gas (LPG)	2.25%	Cradle to Gate	Yes	
19201	Fuel Oil	0.89%	Cradle to Gate	Yes	
19201	Tertiary Amyl Methyl Ether (TAME)	0.27%	Cradle to Gate	Yes	
19201	Sulphur	0.56%	Cradle to Gate	Yes	
20131	Polypropylene (PP)	5.59%	Cradle to Gate	Yes	
20131	Polyethylene (PE)	5.38%	Cradle to Gate	Yes	
20118	p-Xylene (PX), o-Xylene (OX), Benzene (BZ)	3.85%	Cradle to Gate	Yes	
20118	Purified Terephthalic Acid (PTA)	3.22%	Cradle to Gate	Yes	
20131	Polyvinyl Chloride (PVC)	1.62%	Cradle to Gate	Yes	
20303	Filament	2.26%	Cradle to Gate	Yes	
20131	Polyethylene Terephthalate (PET)	2.29%	Cradle to Gate	Yes	
20302	Staples – Fibre	1.61%	Cradle to Gate	Yes	
20118	Monoethylene Glycol (MEG)	0.14%	Cradle to Gate	Yes	
	Total	**93.93%**			

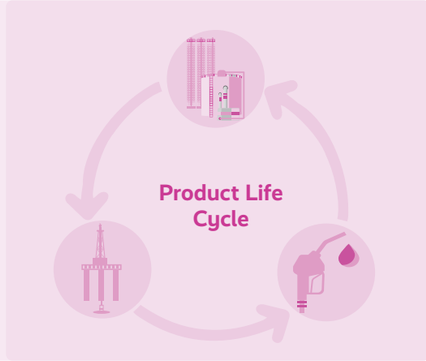
Note: The LCA results have been calculated across 5 impact categories for the 18 products listed above.

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

For the 18 products, no significant issues were identified pertaining to the 5 impact categories namely Acidification, Global Warming, Marine Eutrophication, Freshwater Eutrophication and Water Scarcity.

The Annexure to this BRSR PDF has more information regarding the Life Cycle Assessment study conducted.

Product Life Cycle refers to all the stages of a product from extraction or acquisition of raw materials through manufacturing and processing, distribution and transportation, use & reuse, recycling and disposal. In the case of services, it refers to all activities and processes from the design to delivery. Life cycle assessment is an analytical procedure that involves assessment of the potential environment or social impacts of a product or service, throughout its life cycle.



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)

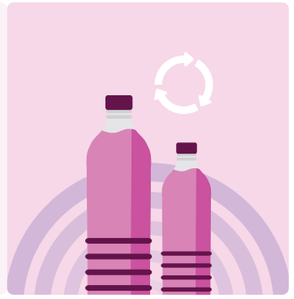
Indicate input material	Recycled or re-used input material to total material	
	FY 2022-23 Current Financial Year	FY 2021-22 Previous Financial Year
Polyester Staple Fibre (PSF) & Polyester Fibre Fill (PFF)	3%	3%

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 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
	Reused	Recycled	Safely Disposed	Reused	Recycled	Safely Disposed
Plastics (including packaging)	Nil	22,957	Nil	Nil	25,255	Nil
E-waste	Nil	Nil	Nil	Nil	Nil	Nil
Hazardous waste	Nil	Nil	Nil	Nil	Nil	Nil
Other waste	Nil	Nil	Nil	Nil	Nil	Nil

22.9 KT

PET recycled in FY 2022-23.



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
POY (partially oriented yarn)	51.83%

Note: Plastic Pallets (which are reclaimed) are 51.83% of total pallets in POY

Principle 3

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

Sustainable businesses must treat employees and workers within their organisation and value chains equitably and with dignity and protect their health and safety. Empowering policies, processes and systems spanning the employee life cycle ensure equal opportunity, fair working conditions and pay along with career development and progression opportunities for overall employee wellbeing.

KEY HIGHLIGHTS OF FY 2022-23

OF EMPLOYEES AND WORKERS COVERED BY ORGANISATIONAL INSURANCE AND BENEFITS

FATALITIES AT WORK REPORTED

AN INTEGRATED APPROACH TO SUSTAINABLE GROWTH

Interlinkage

Sustainable Development Goals

RIL's Material Topics

- Health, Safety, and Employee Wellbeing
- Diversity and Inclusion
- Talent Management
- Labor Management
- Grievance Redressal Mechanism
- Sustainable Supply Chain Management

Impact

<IR> Capital

- H Human Capital

Stakeholders

- Employees
- Suppliers
- Government/Regulators

OUR APPROACH

Care and Compassion for the 'One Reliance' Family

As a people-centric entity, RIL is focused on nurturing the 'One Reliance' Family. Care and empathy form the cornerstones of the Company's 'Code of Conduct' and 'Values & Behaviours'. Operating safely and reliably with a focus on learning and growing professionally and personally are key principles that guide RIL's employee oriented initiatives.

SECTION C

Principle 3

ESSENTIAL INDICATORS

1. a. Details of measures for the wellbeing of employees:

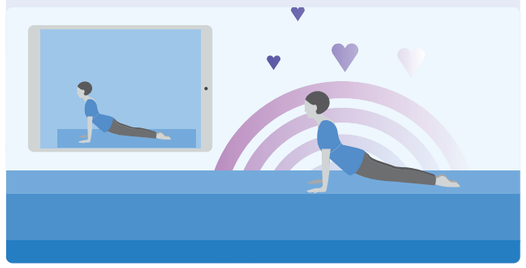
Category	Total (A)	% of employees covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No. (B)	% (B/A)	No. (C)	%(C/A)	No.(D)	%(D/A)	No. (E)	%(E/A)	No. (F)	%(F/A)
Permanent Employees											
Male	16,835	16,835	100%	16,835	100%	NA	NA	16,835	100%	16,835	100%
Female	1,298	1,298	100%	1,298	100%	1,298	100%	NA	NA	1,298	100%
Total	**18,133**	**18,133**	**100%**	**18,133**	**100%**	**1,298**	**100%**	**16,835**	**100%**	**18,133**	**100%**
Other than Permanent mployees											
Male	1,129	1,129	100%	1,129	100%	NA	NA	NA	NA	1,129	100%
Female	76	76	100%	76	100%	76	100%	NA	NA	76	100%
Total	**1,205**	**1,205**	**100%**	**1,205**	**100%**	**76**	**100%**	**NA**	**NA**	**1,205**	**100%**

b. Details of measures for the wellbeing of workers:

Category	Total (A)	% of workers covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No. (B)	% (B/A)	No. (C)	%(C/A)	No.(D)	%(D/A)	No. (E)	%(E/A)	No. (F)	%(F/A)
Permanent Workers											
Male	4,153	4,153	100%	4,153	100%	NA	NA	NA	NA	4,153	100%
Female	84	84	100%	84	100%	84	100%	NA	NA	84	100%
Total	**4,237**	**4,237**	**100%**	**4,237**	**100%**	**84**	**100%**	**NA**	**NA**	**4,237**	**100%**
Other than Permanent Workers											
Male	Nil	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	Nil	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**

100%

of employees and workers provided with wellbeing measures



2. Details of retirement benefits, for current financial year and previous financial year.

Sr. No.	Benefits	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
		No. of employees covered as a % of total employees	No. of workers covered as a % of total worker	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 worker	Deducted and deposited with the authority (Y/N/N.A.)
1	PF	100%	100%	NA	100%	100%	NA
2	Gratuity	100%	100%	NA	100%	100%	NA
3	ESI	100%	100%	Y	100%	100%	Y

Note: PF for applicable RIL employees is managed through the Company Trust and is not deducted and deposited with the PF authorities. ESI is paid for a subset of employees as per statutory requirement (salary, notification of location by ESI authority, proximity to ESI hospital)

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

Yes, there is every endeavour to ensure all requirements of any differently abled person working at any of the offices is completely provided for and met.

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

Yes, RIL believes in equal rights of all individuals regardless of race, color, national origin, religion, caste, gender, age, sexual orientation, gender identity or expression, marital status, medical condition, disability, or any other characteristics or status that is legally protected. This is enshrined in our Code of Conduct, which can be accessed at https://www.ril.com/DownloadFiles/IRStatutory/Code-of-Conduct.pdf

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention rate	Return to work rate	Retention Rate
Male	96.97%	93.79%	NA	NA
Female	93.55%	87.10%	NA	NA
Total	**97.00%**	**93.00%**	**NA**	**NA**

Note: No female permanent worker availed maternity leave in the reporting period hence return to work and retention rate are zero. Paternity leave is provided only to regular employees hence Retention to Work and Retention Rate are reported as NA.

Return to work rate, for each category of employee (male / female / others)

(Total number of employees that did return to work after parental leave in the reporting period * 100)/ (Total number of employees due to return to work after taking parental leave in the reporting period) = Return to work rate

Retention rate determines who returned to work after parental leave ended and were still employed 12 months later. It shall be calculated using the following formula:

(Total number of employees retained 12 months after returning to work following a period of parental leave * 100)/ (Total number of employees returning from parental leave in the prior reporting period)

93.55%

Return to Work rate of female employees post parental leave

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

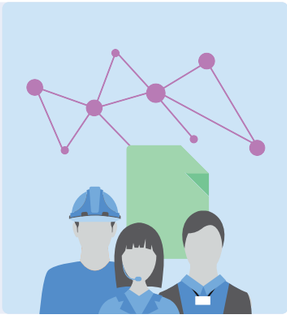
Category	Yes/No	Details of the mechanism in brief
Permanent Workers	Yes	Grievance procedures are defined for each location with unionised workforce. They are also privy to the available multiple channels of Grievance redressal. The Company has a Vigil Mechanism and Whistle-blower policy under which the stakeholders are encouraged to report violations of applicable laws and regulations and the Code of Conduct – without fear of any retaliation.
Other than Permanent Workers	Yes	The Company has a Vigil Mechanism and Whistle-blower policy under which the stakeholders are encouraged to report violations of applicable laws and regulations and the Code of Conduct – without fear of any retaliation.
Permanent Employees	Yes	All employee grievances are addressed appropriately through multiple channels. The Company has a Vigil Mechanism and Whistle-blower policy under which the stakeholders are encouraged to report violations of applicable laws and regulations and the Code of Conduct – without fear of any retaliation.
Other than Permanent Employees	Yes	The Company has a Vigil Mechanism and Whistle-blower policy under which the stakeholders are encouraged to report violations of applicable laws and regulations and the Code of Conduct – without fear of any retaliation.

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

Category	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
	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)
Permanent Employees						
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA
Total	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**
Permanent Workers						
Male	4,153	4,153	100	4,479	4,479	100
Female	84	84	100	95	95	100
Total	**4,237**	**4,237**	**100**	**4,574**	**4,574**	**100**

The Company has a Vigil Mechanism and Whistleblower policy

86%
employees were given skill upgradation training during the reporting year



8. Details of training given to employees and workers:

On Health and Safety Measures

Category	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who received training on Health and Safety (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who received training on Health and Safety (D)	%(D/C)
Employees						
Male	17,964	11,902	66	15,819	9,586	61
Female	1,374	270	20	1,112	206	19
Total	**19,338**	**12,172**	**63**	**16,931**	**9,792**	**58**
Workers						
Male	4,153	4,095	99	4,479	4,360	97
Female	84	44	52	95	50	53
Total	**4,237**	**4,139**	**98**	**4,574**	**4,410**	**96**

On Skill Upgradation

Category	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who received Skill Training (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who received Skill Training (D)	%(D/C)
Employees						
Male	17,964	15,180	85	15,819	14,607	92
Female	1,374	979	71	1,112	883	79
Total	**19,338**	**16,439**	**85**	**16,931**	**15,490**	**91**
Workers						
Male	4,153	1,137	27	4,479	937	21
Female	84	24	29	95	10	11
Total	**4,237**	**1,161**	**27**	**4,574**	**947**	**21**

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

Category	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	%(D/C)
Employees						
Male	17,964	17,964	100	15,819	15,819	100
Female	1,374	1,374	100	1,112	1,112	100
Total	**19,338**	**19,338**	**100**	**16,931**	**16,931**	**100**
Workers						
Male	4,153	4,153	100	4,479	4,479	100
Female	84	84	100	95	95	100
Total	**4,237**	**4,237**	**100**	**4,574**	**4,574**	**100**

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 of such system?

Yes. RIL has implemented an Operating Management System (OMS) which addresses the aspects of Occupational Health and Safety including process safety. The OMS covers all the operating entities in O2C and E&P.

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

A key element of OMS related with the identification of risks in operations is identifying the hazards and assessing them supported by a Risk Framework. These risks are refreshed as and when an aspect changes or as a minimum annually by a cross functional operating teams. Task related hazards are identified and assessed using a Hazard Identification and Task Risk Assessment Process in operating activities.

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/No)

Yes, all employees and workers participate in identification of hazards related to their work using the "Hazard Identification and Task Risk Assessment" process to report and put control measures for preventing and mitigating these risks.

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

Yes, All employees / workers are fully taken care of on account of all medical - exigencies or otherwise.

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

Safety Incident/Number	Category*	FY 2022-23 Current Financial Year	FY 2021-22 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.21	0.22
	Workers	0.21	0.21
Total recordable work-related injuries	Employees	15	16
	Workers	32	19
No. of fatalities	Employees	0	0
	Workers	0	1
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

Note: Safety incident / number covers entire workforce for the purpose of reporting of LTIFR, Total recordable work-related injuries, No. of fatalities, and High consequence work-related injury or ill-health (excluding fatalities).

Lost Time Injury Frequency Rate (LTIFR):

(No. of lost time injuries in FY x 1,000,000) / (Total hours worked by all staff in same FY)

Lost time is an indicator of the loss of productivity for an organisation as a result of a work-related injury or ill-health. Work related injury and ill-health arise from exposure to hazards at work and are directly related to performance of work-related tasks.

Recordable work-related injury or ill-health results in any of the following: death, days away from work, restricted work or transfer to another job, medical treatment beyond first aid, or loss of consciousness.

*For Essential 11 and Leadership 3 indicators, Workers include third party contractors. This definition is applicable to these two tables only.

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

Ensuring the safety and health of the workforce has been and will continue to be of paramount importance for RIL. Through the challenges of the pandemic, the Company undertook a range of measures, including and not limited to the following:

1. Workforce are proactively engaged and involved in aspects related to their safety and wellbeing. The workforce is encouraged to report workplace related near-misses, unsafe acts and unsafe conditions.
2. RIL has implemented an Operating Management System (OMS) which systematically addresses the identification of hazards at the workplace, communication of the risks and also the application of controls to prevent and mitigate these risks.
3. The workforce undergoes an induction before starting work so that they are familiarised with the work processes, safety rules and also the hazards and the related controls in their respective tasks.
4. The workforce is involved in safety programs, a key element of OMS is the system to identify and control hazards, identifying the hazards and assessing them with a risk framework, these risks are refreshed before the start of any work or as and when an aspect changes by cross functional operating teams.
5. RIL has established a robust process for hazard identification and risk assessment for tasks that may pose a risk, and puts in place control measures to mitigate the identified risks.
6. The operating managers continuously interact with the workforce in the field to observe their behaviours, have a conversation to recognise their good behaviour or coach them to correct their behaviours if required and also listen to their feedback if they have any safety concerns.
7. The workforce are continuously involved in analysis of workplace conditions in an effort to identify and eliminate potential or existing hazards, this ensures they are aware of the hazards for each job and process and the role that they have in controlling the hazard.

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

	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	Nil	Nil	Nil	Nil
Health & Safety	Nil	Nil	Nil	Nil	Nil	Nil

14. Assessments for the year

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

Note: In addition, sites undergo periodic statutory audits related to aspects of health & safety practices and working conditions.

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

The company has established and digitised an integrated incident management application which is used to manage reporting, investigating, action tracking and learnings from internal and external incidents. This ensures that controls are embedded in the process and provides visibility and monitoring of the actions. Safety related incidents are investigated and tracked to closure. A well-entrenched process for lessons learnt from every incident is also in place. This ensures we learn from investigations and take preventive actions across the organisation. The process engages subject matter experts in arriving at root causes and developing corrective & preventive actions. These findings are discussed by cross functional teams in various forums to share learnings in a simplified manner to the workforce.

SECTION C
Principle 3

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)

Yes, All statutory benefits are provided.

- Over and above this, there is Group Term Insurance cover.
- For COVID deaths, there is a specific overarching coverage provided to the family and children for livelihood and education.
- On any death in service, there is an empathetic case-to-case action taken based on any specific need of the family of the deceased.

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

1) **Domestic:** Deposit of statutory dues and filling of returns by value chain partners are cross-checked by the Company system with data available on government portals. In case of any deficiency / mismatch, the respective team takes up the issue with the value chain partners for review and corrections.

2) **International Trading:** All statutory dues deducted (like TDS) / charged (like GST) by the channel partners are validated and reconciled by independent verification with the respective Government websites to ensure that appropriate credit has been received by RIL. For any foreign entity withholding taxes, the Company engages with the channel partner to secure an appropriate withholding tax certificate. In case of discrepancies, a follow-up is done with the channel partner to ensure proper credit is received.

3) **Chartering**

   a. We have 3rd party vetting as well as in house marine vetting for all our ships taken on spot or time charter. Ships are assessed based on various parameters like inspection reports, any past incident details, Operator's past records, experience matrix of the crew etc. The ships are chartered only after thorough vetting. In case of any safety concern arising from the vetting, same is scrutinised in detail and counterparties are asked to submit the risk mitigation analysis before we enter into contract with them.

   b. In our ship chartering contracts, relevant clauses are in place where we have identified statutory dues (Freight Tax & GST) are on whose account. If it is on Counter party's account, we make sure that the same is deposited with relevant authorities before we remit the freight.

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

Category	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 2022-23 Current Financial Year	FY 2021-22 Previous Financial Year	FY 2022-23 Current Financial Year	FY 2021-22 Previous Financial Year
Employees	Nil	Nil	Nil	Nil
Workers	Nil	1	Nil	Nil

*For Essential 11 and Leadership 3 indicators, Workers include third party contractors. This definition is applicable to these two tables only.

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

Yes. All support required by any employee super annuating from the Company is fully provided as required by the employee and appropriate.

For example, ageless ageing workshops are conducted to help superannuating employees plan their post-retirement lives.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	11%
Working Conditions	11%

Note:

For Oil to Chemicals business value chain partners, we have adopted a Sustainability Assessment solution offered by an independent third-party, 'EcoVadis'. This assessment evaluates the performance of our value chain partners on 21 parameters covering 4 broader areas:

Environment, Labour & Human Rights, Ethics, Sustainable Procurement which covers the requirement of this indicator.

As on March 31, 2023, we have engaged with over 90% of our suppliers on the aforementioned assessment, of which 11% have completed the assessment.

All vendors working at Exploration & Production sites are required to comply with RIL's Health, Safety & Environment (HSE) / OMS practices as a minimum. Standard HSE questionnaires are a part of all critical purchase and services RFPs. Responses received from bidders are evaluated before contracts are awarded.

For major offshore contracts, vendors must review Company's HSE practices and, where required, must formulate a bridging document to attend to gaps in their HSE policy.

Vendor qualification criteria stipulate compliance with the best HSE practices.

Zero

Cases of employees/ workers who have suffered high consequence work related injury or fatality

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

Oil to Chemicals

With our value chain spread across the globe, advancing sustainability along the whole value chain is instrumental to foster positive economic, environmental, and societal impacts and create prosperity. We have invited our suppliers to take 'the Sustainability Assessment by EcoVadis' – a leading comprehensive assessment on a range of sustainability topics focusing supply chain. This is an effective channel for us to engage with our suppliers and onboard them in our sustainability journey.

During the reporting period, no significant risks / concerns were identified from EcoVadis assessments of our value chain partners in terms of health and safety practices and working conditions.

We have 3rd party vetting as well as in house marine vetting for all our ships taken on spot or time charter. Ships are assessed based on various parameters like inspection reports, any past incident details, Operator's past records, experience matrix of the crew etc. After thorough vetting only the ships are chartered. In case of any safety concern arising from the vetting, same is scrutinised in detail and counterparties are asked to submit the risk mitigation analysis before we enter into contract with them.

Principle 4

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

Sustainable businesses have an inherent duty to protect the interests of their stakeholders, including vulnerable and marginalised groups. Such organisations must deliver on their responsibility to maximise the positive impact of their activities, products, processes and decisions for their stakeholders.

KEY HIGHLIGHTS OF FY 2022-23

Reliance Foundation reached 7.5 million+ people through it's various interventions

KEY STAKEHOLDER GROUPS IDENTIFIED

AN INTEGRATED APPROACH TO SUSTAINABLE GROWTH

Interlinkage

Sustainable Development Goals

RIL's Material Topics

- Health, Safety, and Employee Well-being
- Labour Management
- Customer Satisfaction
- Community Development
- Grievance Redressal Mechanism

Impact

<IR> Capital

- H Human Capital
- S Social & Relationship Capital

Stakeholders

- Customers
- Government/Regulators
- Investors
- Suppliers
- Employees
- Trade Unions
- Local Communities
- NGOs

OUR APPROACH

Shared Value Maximisation for Sustained Success

RIL is one of the world's leading and trusted business group. The Company is recognised for its commitment to uphold stakeholder interests, maximising shared value and aligning business goals and actions to meet stakeholder expectations. RIL regularly engages with its stakeholders to seek constructive feedback which serve as valuable inputs to improve business decision making and positive impact. These engagements also allow the Company to identify and resolve stakeholder concerns systematically through structured processes.

SECTION C

Principle 4

ESSENTIAL INDICATORS

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

RIL follows a stakeholder centric approach and has established a robust procedure to effectively engage with various internal and external stakeholder groups. As a prerequisite, we identify and prioritise our stakeholders, based on the impacts of the Company on stakeholders and the ability of stakeholder groups to influence the functioning of the Company.

During stakeholder identification stage, we consider the Company's positive and negative impacts and which stakeholder groups are either affected by or interested in the same. In the next stage, we prioritise the stakeholder groups that can significantly influence the Company's decision-making process and its operations. As a result, we have identified 6 external and 3 internal stakeholder groups significant for our operations. Our key external stakeholders include shareholders/ investors, government regulators, customers, local communities, suppliers, and NGOs (Non-Government Organisation), while our key internal stakeholders are comprised of our employees, contractual employees and senior management.

While conducting our materiality assessment exercise in FY 2021-22, we extensively interacted with our key stakeholder groups and sought their valuable insights in identifying key material issues. Additionally, we regularly engage with our stakeholders through various channels to seek their input, understand their needs & desires, and address their concerns. This enables us to foster stronger connections based on trust and inspire confidence.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly /others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	Yes	Emails, SMS, Meetings, Surveys, Feedback, Letters, Website and Internal portals	Ongoing, Need-Based	• To understand employee needs and opinions • To keep employees informed about the organisation's plans and procedures
Investors	No	Stock exchange intimations Newspapers, Media releases, Investor presentations, emails, SMS and Chatbot support, Website, Annual Report, Chairman's speech, NSE Electronic Application Processing System (NEAPS), BSE Listing Centre, SEBI Complaints Redress System (SCORES), Surveys	Annually, Monthly, Quarterly, Need based, Real-time	• To keep investors updated about the organisations performance and other corporate developments • Collate queries and feedback from investors to understand their requirements.
Customers	No	Emails, Phone Calls, Meetings, Surveys, Web Portals, Newspapers	Annually, Monthly, Need-based, Real-time	**Oil to Chemicals** • To provide better service to customers and address their commercial and technical issues • To sync RIL's plans with customer growth plans **Refining & Marketing** • Respond to customer demand and expectations • Improve customer experience, product and service quality **Exploration & Production** • Provide market updates • Seek feedback with suggestions for improvement and any other operational issues
Suppliers	No	Meetings, Annual Reports or Compliance Filings	Real-time, Need-based	**Oil to Chemicals** • To improve service levels from the suppliers and address their commercials issues **Refining & Marketing** • To improve service levels from the suppliers and address their commercials issues. **Exploration & Production** • To improve service levels from the suppliers and address their commercials issues.
NGOs & Communities	Yes	Meetings, Focus Group Discussions, Field visits by programme teams, Information and knowledge sharing on digital platforms including social media, training and capacity-building sessions	Quarterly, Ongoing	• Need Assessment • Project planning • Training and Capacity building • Mentoring of community-based organisations, professionals and individuals such as sportsperson's Professional training and support • Monitoring, reviews and learning
Government & Regulatory Authorities	No	Website / portal, Emails, Filings.	Need-based including calendar-based compliances - quarterly, half-yearly, annually	• To ensure compliance and seek approval wherever necessary

Vulnerable and Marginalised Groups refers to group of individuals who are unable to realise their rights or enjoy opportunities due to adverse physical, mental, social, economic, cultural, political, geographic or health circumstances. These groups in India can be identified on the basis, inter alia, of the following:

- Gender and transgender (women, girls et al.)
- Age (children, elderly et al.)
- Descent/identity/ethnicity (caste, religion, scheduled castes, scheduled tribes, et al.)
- Occupation (displaced, landless small / marginal farmers, migrant workers, et al.)
- Persons with disabilities
- Political or religious beliefs

RIL is committed towards improving the lives of India's most marginalised and vulnerable communities for a stronger and inclusive India. Methodologies such as desk research for situational analysis, Participatory Rural Appraisals, need assessment, and Focused Group Discussions are taken up by the Company for identification of potential marginalised and vulnerable groups within the community and understand their urgent needs.

SECTION C

Principle 4

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**

   The Board of Directors (BOD) through its various committees obtains feedback as well as oversees the implementation of ESG initiatives and performance.

2. **Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity**

   Yes, stakeholder consultation is used in identifying and managing ESG related topics,

   1. RIL is working with EcoVadis for supply chain sustainability rating by evaluating vendors for sustainable performance.
   2. RIL is also exploring with vendors the use of Biomass Briquettes in our system to further reduce our carbon footprint.

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

   The teams of Reliance Foundation engage regularly with communities and key identified beneficiaries to understand their existing needs, resolve any concerns and support their progress and development. During FY 2022-23, Reliance Foundation organised multi-stakeholder interactions with various groups such as Farmer Producer Organisations, Stakeholders in Disaster Management and others, through focused deliberation to address concerns. The total reach during the year was over 76.5 lakhs people. In crisis and emergency situations such as disasters, the most vulnerable are sought out to provide support and ensure their safety. The team Reliance Foundation also supports professional training, development and skill building of healthcare providers, coaches, athletes and teaching fraternity to enhance impact on spheres of education, public health and sports for development.

   At Reliance, stakeholder inclusiveness has been a fundamental part of its responsible CSR practices and is essential in understanding opinions and perceptions of its stakeholders particularly the vulnerable/ marginalised communities and targeted beneficiaries. Before initiating a CSR project, an assessment is done to establish rationale for selecting activities based on desired needs of the community, taking into consideration other external factors.

These assessments provide the reference point for designing an intervention that best reflects community aspirations and concerns instead of acting in a top-down manner.

Tools, such as Participatory Rural Appraisals and Rapid Rural Appraisals, are used to develop a joint plan of action for the development of the community with elements of sustainability right from the beginning. This is done by gathering information and opinions from stakeholders i.e. informal leaders, communities, authorities, NGOs and Government Departments through one-on-one meetings, Focused Group Discussions etc. for understanding the local ecosystem and deploying locally relevant solutions to reach out at scale and achieve maximum impact. Feedback provided by the communities also forms a critical component in redefining strategies for improvements of the CSR programme. In case of youth skill building and identifying sporting talent, there is a strong grassroots approach to identify talented individuals and provide them with an ecosystem support. In the case of public health, outreach to hard-to-reach areas and developing a cadre of health outreach professionals with infrastructure such as MMUs helps address key health concerns and provide support. To address concerns of these communities, various interventions/actions taken in different focus areas are:

1. Helping vulnerable communities cope with disasters through comprehensive, multi-pronged prevention and mitigation strategy.
2. Ensuring the well-being of rural communities by strengthening the local governance system, empowering communities with knowledge, expertise and livelihood solutions, besides enhancing the rural ecosystem by creation of livelihood assets.
3. Capability building of the rural communities for diversifying and additional sources of livelihood and employment.
4. Empowering women by building their leadership and entrepreneurial skills along with providing them with increased access to economic opportunities.
5. Creating access to quality healthcare for all by developing a multi-tiered health response system ranging from mobile medical units (MMU) and static medical units (SMU) in rural and urban areas, offering primary and preventive healthcare services, to hospitals at the tertiary level.
6. Conserving the environment by undertaking holistic natural resource management including water and soil conservation and enhancement, increasing the green cover, facilitating climate-smart practices and optimum utilisation of activities.
7. Promoting quality and holistic primary, secondary and tertiary education through RF Schools and Jio Institute besides providing support to schools run by state governments and municipal bodies with state of art digital tools for improving learning experience of students.
8. Leveraging sports as a medium to encourage learning and to build leadership among the children and youth of India; offering a platform to budding athletes across India to develop their talents and prowess in multiple sports to place India on the global stage and strengthen the country's sporting ecosystem.

Principle 5

Businesses should respect and promote human rights

Businesses must operate in a manner that respects and upholds the inherent rights and entitlement of individuals without any discrimination. The core tenets of this principle are based on the Constitution of India and international Human Rights standards such as the International Bill of Rights and UN Guiding Principles on Business and Human Rights.

KEY HIGHLIGHTS OF FY 2022-23

OF WORKERS PAID MORE THAN MINIMUM WAGE DURING THE REPORTING PERIOD

SEXUAL HARASSMENT COMPLAINTS

AN INTEGRATED APPROACH TO SUSTAINABLE GROWTH

Interlinkage

Sustainable Development Goals

RIL's Material Topics

- Human Rights
- Health, Safety, and Employee Wellbeing
- Diversity and Inclusion
- Talent Management
- Labor Management
- Grievance Redressal Mechanism
- Code of Conduct
- Sustainable Supply Chain Management

Impact

<IR> Capital

- H Human Capital
- G Governance
- S Social & Relationship Capital

Stakeholders

- Employees
- Suppliers

OUR APPROACH

Respecting Every Individual's Right to Life, Liberty and Freedom

At RIL, ensuring equal human rights for all is a key tenet of the Company's business principles and operating policies, processes and practices. RIL's publicly available commitments, namely, 'Our Code', 'Code of Conduct' and 'Business Partner Code of Conduct' reiterate the Company's adherence to and respect for Human Rights.

SECTION C

Principle 5

ESSENTIAL INDICATORS

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 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	18,133	18,133	100	17,122	17,122	100
Other than permanent	1,205	1,205	100	1,084	1,084	100
Total Employees	**19,338**	**19,338**	**100**	**18,206**	**18,206**	**100**
Workers						
Permanent	4,237	4,237	100	4,574	4,574	100
Other than permanent	Nil	NA	NA	Nil	NA	NA
Total Workers	**4,237**	**4,237**	**100**	**4,574**	**4,574**	**100**

Note: All employees (workers as a subset of employees) are covered under the mandatory learning programmes.

Reliance adheres to the principles of the United Nations Global Compact (UNGC) in human rights, labour practices, environmental protection, and anti-corruption. The Company's operational units comply with local and national regulations. Further, the Company's Values and Behaviours, and the Code of Conduct provide necessary policy and operating framework for execution of its strategic vision.

100%

of employees are covered w.r.t. human rights trainings

2. Details of minimum wages paid to employees and workers, in the following format

Category	FY 2022-23 Current Financial Year					FY 2021-22 Previous Financial Year				
	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	16,835	Nil	Nil	16,835	100	15,819	Nil	Nil	15,819	100
Female	1,298	Nil	Nil	1,298	100	1,303	Nil	Nil	1,303	100
Other than Permanent										
Male	1,129	Nil	Nil	1,129	100	995	Nil	Nil	995	100
Female	76	Nil	Nil	76	100	89	Nil	Nil	89	100
Workers Permanent										
Male	4,153	Nil	Nil	4,153	100	4,479	Nil	Nil	4,479	100
Female	84	Nil	Nil	84	100	95	Nil	Nil	95	100
Other than Permanent										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BOD)*	5	13,50,20,170	Nil	NA
Key Managerial Personnel	2	15,08,56,828	1	2,79,99,704
Employees other than BoD and KMP	21,924	8,84,359	1,750	8,67,024
Workers	4,989	10,53,738	157	11,29,792

*Does not includes commission and sitting fees paid to Non-Executive Directors

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. Focus on Human Rights considerations has been an integral part and a core DNA of Reliance since its inception. We continue to comply with all statutory requirements under this ambit and do significantly more and beyond.

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

The Company has a Vigil Mechanism and Whistle-blower policy under which the stakeholders are encouraged to report violations of applicable laws and regulations and the Code of Conduct – in confidence and without fear of any retaliation.

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

	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	Nil	Nil	NA	Nil	Nil	NA
Discrimination at workplace	Nil	Nil	NA	Nil	Nil	NA
Child Labour	Nil	Nil	NA	Nil	Nil	NA
Forced Labour/Involuntary Labour	Nil	Nil	NA	Nil	Nil	NA
Wages	Nil	Nil	NA	Nil	Nil	NA
Other human rights related issues	Nil	Nil	NA	Nil	Nil	NA

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

Reliance has a Vigil Mechanism and Whistle-blower policy, and a Prevention of Sexual Harassment policy to prevent any adverse consequences.

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

Yes, RIL's Business Partner Code of Conduct is following highest ethical standards including human rights requirements which are a part of all our business agreements. Reliance has adopted 6 values and behaviours which are followed with all our stakeholders during all our engagements.

9. Assessments for the year

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labor	100
Forced/involuntary labor	100
Sexual harassment	100
Discrimination at workplace	100
Wages	100

Note: All plants and offices are assessed by statutory authorities as deemed appropriate by the authorities.

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

We have received no such complaints

LEADERSHIP INDICATORS

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

While we have not received any specific complaints, the organisation acknowledges the importance of addressing Human Rights as is evident through the mandatory trainings such as Code of Conduct and Creating a Respectful Workplace.

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

Focus on Human Rights considerations has been an integral part and a core DNA of Reliance since its inception. We continue to comply with all statutory requirements under this ambit

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?

The Company endeavors to ensure all requirements of any differently abled person working at any of the offices is completely provided for and met.

4. Details on assessment of value chain partners

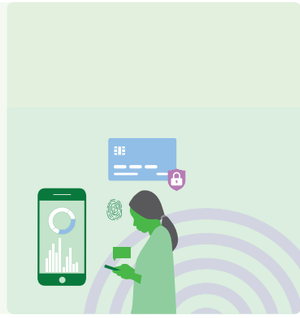
	% of value chain partners (by value of business done with such partners) that were assessed
Child labour	11%
Forced/involuntary labour	11%
Sexual harassment	11%
Discrimination at workplace	11%
Wages	11%
Others – please specify	11%

Note: For the assessment of our value chain partners, we have adopted a proprietary 'Sustainability Assessment' solution offered by an independent third-party, 'EcoVadis'. This assessment evaluates the performance of our value chain partners on 21 parameters covering 4 broader areas: Environment, Labour & Human Rights, Ethics, Sustainable Procurement which covers the requirement of this indicator. As on March 31, 2023, we have engaged with over 90% of our suppliers on the aforementioned assessment, of which 11% have completed the assessment.

Engaged with over

90%

of suppliers on the sustainable supply chain assessment, of which 11% have completed the assessment.



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

Oil to Chemicals

With our value chain spread across the globe, advancing sustainability along the whole value chain is instrumental to foster positive economic, environmental and societal impacts and create prosperity. We have invited our suppliers to take 'the Sustainability Assessment by EcoVadis' - a leading comprehensive assessment on a range of sustainability topics focusing supply chain. This is an effective channel for us to engage with our suppliers and onboard them in our sustainability journey.

During the reporting period, no significant risks / concerns were identified from EcoVadis assessments of our value chain partners in terms of Sexual harassment, Discrimination at workplace, Child Labor, Forced/Involuntary labour or wages etc.

Principle 6

Businesses should respect and make efforts to protect and restore the environment

Environmental stability is a precondition to achieving economic growth and societal prosperity. This principle puts emphasis on businesses to adopt sustainable practices in their own operations as well as in the value chain to minimise the adverse impact of business activities. They are also expected to address environmental issues like climate change, emissions, biodiversity loss, water conservation and waste management in a just and systematic manner.

ON THE CLOSURE OF PAT CYCLE-2, RIL JAMNAGAR DTA WAS ISSUED

NUMBER OF ENERGY SAVINGS CERTIFICATES

INCREASE IN RENEWABLE ENERGY CONSUMPTION FROM PREVIOUS YEAR

AN INTEGRATED APPROACH TO SUSTAINABLE GROWTH

Interlinkage

Sustainable Development Goals

RIL's Material Topics

- Climate Change
- Managing Environmental Impacts
- Energy Efficiency of Operations
- Water and Effluent Management
- Ecosystem and Biodiversity
- Innovation and Technology
- Waste Management & Circular Economy
- Sustainable Supply Chain Management
- Disaster Preparedness and Management
- Security and Asset Management

Impact

<IR> Capital

- N Natural Capital
- S Social & Relationship Capital

Stakeholders

- Suppliers
- Local Communities

OUR APPROACH

Accelerate India's and the World's Transition to a Greener Future

RIL recognises that businesses have a role to play in solving the world's biggest and most complex problems such as climate change. The Company considers 'New Energy' as its growth engine that will play a key role in accelerating the global and national transition towards a greener and cleaner future. RIL has also taken the ambitious target of achieving net carbon zero by 2035 and is taking concrete actions towards the same. RIL's Environment Policy outlines the Company's strategy and actions to address environmental issues most pertinent to its stakeholders and society.

SECTION C
Principle 6

ESSENTIAL INDICATORS

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

Parameter	FY 2022-23 Current Financial Year	FY 2021-22 Previous Financial Year
Total electricity consumption (A) (GJ)	42,70,996	40,49,102
Total fuel consumption (B) (GJ)	46,26,14,249	47,86,31,072
Energy consumption through other sources (C) (GJ)	67,05,340	31,21,240
Total energy consumption (A+B+C) (GJ)	47,35,90,585	48,58,01,414
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees) (GJ/₹)	0.00008377	0.00010446

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. KPMG Assurance and Consulting Services LLP (KPMG) has carried out an independent assurance of the selected non-financial disclosures presented in the Business Responsibility and Sustainability Report (BRSR) for FY 2022-23. For complete assurance statement refer to page 98 of this report.

TOTAL ENERGY CONSUMPTION
(MILLION GJ)

19.80%
Y-o-Y reduction in energy intensity per rupee of turnover

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

RIL's Oil to Chemicals business has identified several sites as DCs (Designated Consumers) under the PAT scheme https://beeindia.gov.in/en/programmes/perform-achieve-and-trade-pat. The status of each DC with respect to PAT targets is provided below:

Dahej Manufacturing Division (DMD) – Chlor Alkali

The Chlor Alkali plant of RIL-DMD has been declared a DC in the Chlor Alkali sector and has completed two PAT Cycles, viz. PAT Cycle-1 (2012 – 2015) and PAT Cycle-2 (2016 – 2019). In PAT Cycle-1 and PAT Cycle-2, RIL-DMD was issued 8,520 and 3,429 number of Energy Savings Certificates (ESCerts), respectively. Chlor Alkali Sector current cycle is PAT-cycle 7 (2022-2025).

Jamnagar Manufacturing Division (JMD) – DTA and SEZ Refinery

The DTA and SEZ refineries at RIL-JMD have been declared as DCs in the Petroleum Refinery sector and have completed one PAT Cycle, viz. PAT Cycle-2 (2016 – 2019). On the closure of PAT Cycle-2, RIL-DTA has been issued 26,036 number of ESCerts. RIL-SEZ also achieved its target. However, it did not qualify for issuance of any ESCerts. Currently both these refineries are under PAT cycle-6 (2020-2023).

Naroda Textile Division

Naroda textile division was notified for the first time in PAT cycle-3(2017-2020). At the end of this cycle, 2,256 ESCerts were required which will be offset against excess ESCerts generated in other sectors. Naroda textile division current cycle is PAT cycle-7 (2022-2025)

Hazira/Dahej/Vadodara/Nagothane Manufacturing Divisions

The cracker-based petrochemical sites HMD, DMD, VMD and NMD were declared as DCs in the Petrochemical sector under PAT Cycle-4 (2018 – 2021) and assigned targets of specific energy consumption (SEC). In this case, apart from cracker process units manufacturing products based on ethylene and propylene like polypropylene, polyethylene, ethylene glycol, vinyl chloride, polyvinyl chloride etc. have been included.

The PAT audit for the plants mentioned above was conducted in FY2022-23. The results from the audit are awaited from BEE.

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

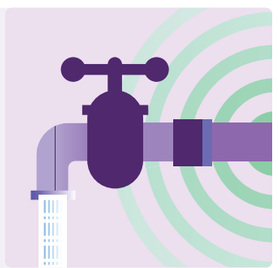
Parameter	FY 2022-23 Current Financial Year	FY 2021-22 Previous Financial Year
Water withdrawal by source (in kilolitres)		
(i) Surface water	9,30,18,091	9,49,60,651
(ii) Groundwater	23,49,164	21,81,763
(iii) Third party water	1,18,44,277	97,71,976
(iv) Seawater / desalinated water	9,30,84,295	9,50,70,746
(v) Others (Rainwater storage)	2,23,085	2,57,701
Total volume of water withdrawal (in kL) (i + ii + iii + iv + v)	**20,05,18,912**	**20,22,42,836**
Total volume of water consumption (in kilolitres)	**20,05,18,912**	**20,22,42,836**
Water intensity per rupee of turnover (Water consumed / turnover) (kL/₹)	0.00003547	0.00004349

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. KPMG Assurance and Consulting Services LLP (KPMG) has carried out an independent assurance of the selected non-financial disclosures presented in the Business Responsibility and Sustainability Report (BRSR) for FY 2022-23. For complete assurance statement refer to page 98 of this report.

TOTAL VOLUME OF WATER CONSUMPTION
(MILLION KILOLITER)

18.44%
Y-o-Y reduction in water intensity per rupee of turnover



SECTION C
Principle 6

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

We have ensured state of the art effluent treatment facilities at all our manufacturing sites to meet treated effluent norms prescribed by State Pollution Control Board. In all our major manufacturing sites, treated effluent is recycled to the maximum extent possible. Silvassa Manufacturing Division maintains Zero Liquid Discharge status at all times.

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

Parameter	Unit	FY 2022-23 Current Financial Year	FY 2021-22 Previous Financial Year
NOx	Tonnes	34,337	36,991
SOx	Tonnes	17,438	19,193
Particulate matter (PM)	Tonnes	1,659	1,722
Persistent organic pollutants (POP)	Tonnes	Nil	Nil
Volatile organic compounds (VOC)	Tonnes	46,275	46,660

Note: Hazardous air pollutants have been included above as per GRI standards.

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. KPMG Assurance and Consulting Services LLP (KPMG) has carried out an independent assurance of the selected non-financial disclosures presented in the Business Responsibility and Sustainability Report (BRSR) for FY 2022-23. For complete assurance statement refer to page 98 of this report.

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

Parameter	Unit	FY 2022-23 Current Financial Year	FY 2021-22 Previous Financial Year
CO_2	tCO_2e	3,68,57,083	3,69,89,370
CH_4	tCO_2e	33,571	36,508
N_2O	tCO_2e	2,05,004	1,97,699
Total Scope 1 emissions	tCO_2e	3,70,95,658	3,72,23,578
Total Scope 2 emissions	tCO_2e	8,50,070	8,67,610
Total Scope 1 and Scope 2 emissions per rupee of turnover	tCO_2e/₹	0.00000671	0.00000819

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. KPMG Assurance and Consulting Services LLP (KPMG) has carried out an independent assurance of the selected non-financial disclosures presented in the Business Responsibility and Sustainability Report (BRSR) for FY 2022-23. For complete assurance statement refer to page 98 of this report.

TOTAL SCOPE 1 AND SCOPE 2 EMISSIONS PER RUPEE OF TURNOVER

(tCO_2e/₹)

~18%

Y-o-Y reduction in total scope 1 and scope 2 emissions per rupee of turnover

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

Reliance has committed to a net carbon zero emission goal by 2035. In this direction, the Company is taking various Green House Gases mitigation initiatives in this year. It includes energy conservation measures to reduce energy consumption, flare reduction with continuous monitoring, site specific best practices and usage of agri-based biomass as renewable fuel to produce green power and green steam at petchem and polyester sites.

RIL is investing in renewable energy mainly for solar and biomass. This financial year renewable energy consumption increased by 115% and this trend shall continue.

SECTION C
Principle 6

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

Parameter		FY 2022-23 Current Financial Year	FY 2021-22 Previous Financial Year
Total Waste generated (in metric tonnes)			
Plastic waste	**(A)**	3,707.33	3,415.09
E-waste	**(B)**	133.33	73.06
Bio-medical waste	**(C)**	10.15	9.34
Construction and demolition waste	**(D)**	Nil	Nil
Battery waste	**(E)**	283.37	82.31
Radioactive waste	**(F)**	Nil	Nil
Other Hazardous waste. Please specify, if any.	**(G)**	88,604.90	72,721.19
Other Non-hazardous waste generated. Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	**(H)**	5,07,870.38	8,00,682.80
Total (A + B + C + D + E + F + G + H)		**6,00,609.46**	**8,76,983.79**
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		5,16,500.51	8,06,666.12
(ii) Re-used		67,338.91	8,62,691.50
(iii) Other recovery operations		Nil	Nil
Total		**5,83,839.42**	**8,62,691.50**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)			
Category of waste			
(i) Incineration		8,976.14	8,157.20
(ii) Landfilling		7,783.75	6,125.75
(iii) Other disposal operations		10.15 (Biomedical Waste)	9.34 (Biomedical Waste)
Total		**16,770.04**	**14,292.29**

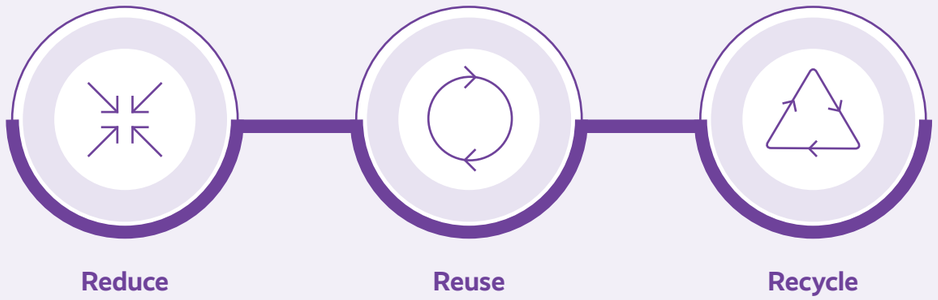
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes. KPMG Assurance and Consulting Services LLP (KPMG) has carried out an independent assurance of the selected non-financial disclosures presented in the Business Responsibility and Sustainability Report (BRSR) for FY 2022-23. For complete assurance statement refer to page 98 of this report.

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

The concept of 3R-reduce, reuse and recycle is followed at all our sites. Our Strategy to reduce hazardous and toxic chemicals is based on the Risk mitigation hierarchy of Elimination, Reduction or Substitution. Our state of the art manufacturing technologies ensure efficient process operations, minimising generation of waste. For the management of hazardous waste generated during manufacturing operations, the provision of the "Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016" are duly followed and State Pollution Control Board's 'Authorisation' conditions are fully complied with. While following the provisions of the above Rule, we ensure that waste are internally recycled and disposed through authorised re-processors to the extent possible, for recovery and reuse of valuable resources. We have made agreements with cements plants and dispose waste for co-processing in their plants as Alternate fuels and raw materials (AFR). All our manufacturing sites are members of Common Hazardous Waste Treatment, Storage and Disposal Facility (CHWTSDF), where the remaining waste are disposed. The non-hazardous waste generated at our manufacturing sites are disposed through registered parties for recycle and recovery. Other non-hazardous waste are disposed in a scientific, environmentally sound manner and by adopting good practices.

The 3R Principle of Operations – Reduce, Reuse and Recycle – is followed at all RIL Manufacturing Sites.



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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
1	Jamnagar - Gujarat	Jetty operations and Intake of seawater (for desalination plant)	Yes
2	Hazira - Gujarat	Jetty operations	Yes
3	Dahej - Gujarat	Jetty Operation	Yes
4	KGD6 block operations (Gadimoga)	Oil & Gas extraction and processing	Yes
5	Chennai (Vellur) Tamil Nadu	Storage of Petroleum Products	Yes

11. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

S. No.	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
1	Hazira Manufacturing Division Expansion	SO 1533	14-09-2006	External NABET (National Accreditation Board for Education and Training) Accredited agency	Environmental Clearance is granted	https://parivesh.nic.in/
2	Dahej Manufacturing Division Expansion	SO 1533	14-09-2006	External NABET (National Accreditation Board for Education and Training) Accredited agency	Applied for grant of Environmental Clearance	https://parivesh.nic.in/
3	Jamnagar Manufacturing Division Expansion	SO 1533	14-09-2006	External NABET (National Accreditation Board for Education and Training) Accredited agency	EIA study in progress	https://parivesh.nic.in/
4	Silvassa Manufacturing Division Expansion	SO 1533	14-09-2006	External NABET (National Accreditation Board for Education and Training) Accredited agency	EIA study is in progress	https://parivesh.nic.in/

12. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

Yes, RIL complies with all applicable environmental laws.

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 agency such as pollution control boards or by courts	Corrective action taken, if any
			Nil	

LEADERSHIP INDICATORS

1. Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format:

Parameter		FY 2022-23 Current Financial Year	FY 2021-22 Previous Financial Year
From renewable sources in GJ			
Total electricity consumption	**(A)**	26,656	33,009
Total fuel consumption	**(B)**	66,78,684	30,88,231
Energy consumption through other sources	**(C)**	Nil	Nil
Total energy consumed from renewable sources (A+B+C) in GJ		**67,05,340**	**31,21,240**
From non-renewable sources in GJ			
Total electricity consumption	**(D)**	42,70,996	40,49,102
Total fuel consumption	**(E)**	46,26,14,249	47,86,31,072
Energy consumption through other sources	**(F)**	Nil	Nil
Total energy consumed from non-renewable sources (D+E+F) in GJ		**46,68,85,245**	**48,26,80,174**

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. KPMG Assurance and Consulting Services LLP (KPMG) has carried out an independent assurance of the selected non-financial disclosures presented in the Business Responsibility and Sustainability Report (BRSR) for FY 2022-23. For complete assurance statement refer to page 98 of this report.

TOTAL ENERGY CONSUMED FROM RENEWABLE SOURCES
(MILLION GJ)

115%
Y-o-Y increase in energy consumed from renewable sources

2. Provide the following details related to water discharged:

Parameter	FY 2022-23 Current Financial Year	FY 2021-22 Previous Financial Year
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	Nil	Nil
- With treatment*	57,10,844	63,41,815
(ii) To Groundwater		
- No treatment	Nil	Nil
- With treatment*	Nil	Nil
(iii) To Seawater		
- No treatment	Nil	Nil
- With treatment*	2,76,84,046	2,83,46,081
(iv) Sent to third-parties		
- No treatment	Nil	Nil
- With treatment*		
Total water discharged (in kilolitres)	**3,33,94,890**	**3,46,87,895**

* The discharged water undergoes secondary level of treatment. Additionally, waste water which goes through Tertiary treatment is completely reused.

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. KPMG Assurance and Consulting Services LLP (KPMG) has carried out an independent assurance of the selected non-financial disclosures presented in the Business Responsibility and Sustainability Report (BRSR) for FY 2022-23. For complete assurance statement refer to page 98 of this report.

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

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

(i) Name of the area: Rewari
(ii) Nature of Operations: Storage of Petroleum products

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

Parameter	FY 2022-23 Current Financial Year	FY 2021-22 Previous Financial Year
Water withdrawal by source (in kilolitres)		
(i) Surface water	Nil	Nil
(ii) Groundwater	3,243	5,102
(iii) Third party water	Nil	Nil
(iv) Seawater / desalinated water	Nil	Nil
(v) Others	Nil	Nil
Total volume of water withdrawal (in kilolitres)	**3,243**	**5,102**
Total volume of water consumption (in kilolitres)	**3,243**	**5,102**
Water intensity (kL/₹)	0.00000000057	0.00000000110
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(ii) Into Groundwater		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(iii) Into Seawater		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(iv) Sent to Third parties		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(iv) Sent to Third parties		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Only sewage is generated, which is discharged to soak pits	Only sewage is generated, which is discharged to soak pits
Total water discharged (in kilolitres)	**Nil**	**Nil**

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. KPMG Assurance and Consulting Services LLP (KPMG) has carried out an independent assurance of the selected non-financial disclosures presented in the Business Responsibility and Sustainability Report (BRSR) for FY 2022-23. For complete assurance statement refer to page 98 of this report.

TOTAL WATER DISCHARGED

(IN KILOLITRES)

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

–

5. With respect to the ecologically sensitive areas reported at 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

For the Jetty operations at Jamnagar Manufacturing Division, Dahej Manufacturing Division, Hazira Manufacturing Division, Chennai Terminal operations and KDG 6 Block operations (Gadimoga) the conditions of CRZ clearance are duly complied with. There is no significant impact on biodiversity due to activities at our manufacturing sites. Periodic studies are also undertaken through reputed organisations to study environmental impact.

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

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	**Effluent Treatment:**		
	Chemical oxygen demand (COD) reduction through Cavitation technology - An alternative technology based on advanced oxidation called hydrodynamic cavitation which economically & efficiently treats high COD effluent streams.	Jamnagar Manufacturing Division-DTA has Wet Air Oxidation (WAO) unit to treat Merox spent caustic effluent. The efficiency of WAO unit occasionally goes down which subsequently puts extra stress on effluent treatment plant. These high COD streams could easily and economically be treated by hydrodynamic cavitation.	The unit is operational at the plant and economical and easy to operate compared to the wet air oxidation process (WAO). The data generated during the pilot is useful for planning the commercial implementation. There is a very high licensing potential to treat Merox Spent Caustic effluents globally.
2	**Catalytic Gasification Technology for the Conversion of Biomass:**		
	To develop a highly reliable and commercially viable low-temperature catalytic gasification process for the conversion of biomass to green hydrogen.	For RIL to achieve carbon neutrality and the target of Net Carbon Zero, it is essential to develop a suitable process for producing green Hydrogen from renewable feedstock, i.e. Biomass, at a significantly lower life cycle cost.	Demonstration and Commercialisation of R&D's In-house developed technology.
3	**Waste Plastic to Oil:**		
	To develop a highly reliable and commercially viable, continuous and low-temperature catalytic pyrolysis process for the conversion of waste plastic to stable oil.	RIL is developing a suitable process for handling all types of plastic waste, including Multi Layered Plastic (MLP) films, End of Life (EoL) and unsegregated plastic material. This aligns with the government initiative of implementing 100% EPR (Extended Producers Responsibility) on plastic manufacturers.	Inhouse waste plastic catalytic process demonstration at 10 T/d scale implemented. Currently, Pyrolysis oil from a demo trial of an in-house developed waste plastic conversion process has been transferred from the demo site to JMD and successfully downloaded / processed in the coke unit.
4	**Biodegradable Polybutylene adipate terephthalate (PBAT)**		
	Process and Product Development - In-house technology for PBAT production by condensation polymerisation.	RIL is developing PBAT processes and products for the Retail and Agriculture sectors. Environmental regulations are prompting industries to develop biodegradable polymers for general applications, including packaging. Biodegradable material, which is currently imported, is also required by RIL's Retail business for packaging.	Bag and roll produced at commercial scale were pilot tested at the Reliance Retail Store, Ahmedabad, for end product customer trial and feedback. Excellent feedback from customers received on product performance and ease of filling.
5	**Algae-based Composites**	To maximise the value of biomass leftover after protein separation in Algae bio refinery, R&D has initiated making composite of RIL polymer reinforced with Algal biomass.	Optimisation of the process for developing algal-based polymer composite for various applications is underway.
6	**Biomaterial – nanocellulose and Pet food**	To maximise the value of biomass leftover after protein separation in Algae bio refinery, R&D has initiated making nano cellulose and Pet food ingredients.	Extraction and optimisation of nanocellulose production and pet food applications from residual algae biomass.

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
7	**Commercialisation of Reliance Catalytic Hydrothermal Liquefaction (RCAT-HTL)**		
	Through technology licensing and/or collaboration with waste management companies.	RIL R&D has initiated system modification to improve the run length of the existing RCAT-HTL pilot system. The system modification includes the introduction of a continuous stirred tank reactor (CSTR) Heater and parallel filtration unit.	A 25 TPD/100TPD demo scale plant is being set up for the selected location and feedstock. Valorisation of RCAT-HTL biproduct stream.
8	**Biomass to Bio-CNG:**		
	The project aims to develop Bio-CNG from raw biomass with enhanced yield.	The project aims for yield improvement of Bio-CNG by conversion of agri-residues (paddy straw, cotton stalk) using microbial consortium via anaerobic digestion. It is important to formulate novel pre-/post-treatment method for recalcitrant biomass to achieve high Bio-CNG yield with lignin valorisation, in situ CO_2 utilisation etc.	Enhanced Bio-CNG yield with: (i) Increased hydrolysis rate (ii) Reduced energy requirement (iii) Continuous digestion process with lower residence time (iv) Increased carbon conversion without the formation of inhibitors for methanogenic metabolism.
9	**Bio Coal Bed Methane:**		
	Developing technology to convert unmineable coal into methane, in-situ, in coal reservoirs through microbial processes. Supporting the Exploration & Production team to troubleshoot and enhance the recovery of available methane.	RIL R&D is developing a technology to strengthen India's energy security and improve the sustainability of its Exploration & Production business by: (i) Optimisation of parameters for evaluating coal-specific consortia for methane production. (ii) Coal adaptation studies in 45 L reactor using coal-specific consortia for sustained methane production.	Bio-CBM will augment the methane generation in the existing CBM wells at Shahdol.
10	**Fabric Recycling:**		
	To develop a cost-effective technology for recycling of PET-based fabric waste and contribute to the circular economy.	The Company's R&D team is developing an environmentally friendly, sustainable and cost effective process for recovering polyester in its intact form from the textile fabric waste for recycling.	Recycling PET-based fabric waste by separating PET in its intact form and valorising the separated PET and blend components.

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

Oil to Chemicals:

1. RIL conducts quarterly Business Risks and Assurance Committee (BRAC) meetings to ensure business continuity, mainly focusing on business risks, their mitigation and controls. Compliance issues are also discussed and monitored closely by the leadership team. Regular meetings conducted involving the Business, Site and Logistic teams for transportation safety matters.

   The Company's activities are certified and as per Responsible care, Environmental Management System standard -RC 14001:2015 covering activities associated with the manufacturing and supply of chemicals, petrochemicals, polymers, fibre intermediates and elastomers.

   Some details pertaining to Health, Safety & Environment are on our RIL website https://www.ril.com/Sustainability/HealthSafety.aspx

2. IT & Services Disaster Recovery (DR) standards are in place. Business Impact Analysis is conducted for all applications to arrive at the Recovery Time Objective (RTO) and Recovery Point Objective (RPO). The DR setup, including the necessary services, is in place for business-critical systems as per the derived RTO and RPO. Business Continuity Plans (BCPs) are also devised for critical systems. In addition to backup and restoration testing, regular testing of the DR setup is carried out in line with accepted standards.

   Supply and Trading (S&T) Marine ERDMP (Marine Emergency Response & Disaster Management Plan) was prepared and reviewed on annual basis. These documents are approved by Head of S&T.

Exploration & Production:

The E&P Entity Level ERDMP (Emergency Response & Disaster Management Plan) is prepared and reviewed annually. These documents are approved & signed by Plant Heads and submitted to Oil Industry Safety Directorate (OISD) every year. The ERDMP also includes the Business Continuity Plan.

8. 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?

Oil to Chemicals:

All sites operate with valid Environmental Clearance approvals obtained after following the due process of Environmental Impact Assessment and evaluation by the Expert Appraisal Committee of the Ministry of Environment and Forests or by the delegated State Authority. The sites have valid Consents from the State Pollution Control Boards to operate.

The sites comply with all conditions prescribed as part of these approvals and those by various Central and State government authorities. The impact of the operations are thus well within those predicted and prescribed.

Shipping:

With most of the crude being supplied to RIL by sea vessel, and the overwhelming majority of refined products being exported by sea, road and pipeline the Company faces the risk of HSE incidents, oil spills and so on, which may lead to significant adverse impact to the environment.

RIL has a strong vessel vetting, incident monitoring and emergency response system. The Company's augmented ship vetting programme ensures that the vessels that are contracted to carry RIL Cargo are screened based on risks prior to their induction. The 3rd party ship vetting system based on extensive data analysis narrowed the risks arising in cases where physical inspection of vessels could not be carried out due to COVID-19. Vendor management audits are carried out at prescribed intervals for time charters and STS service providers in accordance with the Marine Assurance Framework.

RIL's control framework for road transportation has matured over a period of time and is run in collaboration with contractors. The Company supports the contractors through capacity building for their drivers in areas such as defensive driving, route hazard mapping and real-time tracking. A dedicated state-of-the-art emergency response centre provides emergency response to transporters.

Exploration & Production:

No adverse impacts were envisaged.

Reliance supports its road transportation contractors in capacity building for their drivers and provides emergency response.

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

For the assessment of our value chain partners, we have adopted a proprietary Sustainability Assessment solution offered by an independent third-party, 'EcoVadis'. This assessment evaluates the performance of our value chain partners on 21 parameters covering 4 broader areas: Environment, Labour & Human Rights, Ethics, Sustainable Procurement which covers the requirement of this indicator. As on 31st March 2023, we have engaged with over 90% of our suppliers on the aforementioned assessment, of which 11% have completed the assessment.

Principle 7

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

Businesses are expected to engage with governments in an ethical & transparent manner to redress their grievances and advocate policies that ultimately expand the public good.

KEY HIGHLIGHTS

Affiliations with National and International Trade Chambers/Associations

INSTANCES OF ANTI COMPETITIVE CONDUCT

AN INTEGRATED APPROACH TO SUSTAINABLE GROWTH

Interlinkage

Sustainable Development Goals

RIL's Material Topics

Business Ethics, Integrity and Transparency

Code of Conduct

Impact

<IR> Capital

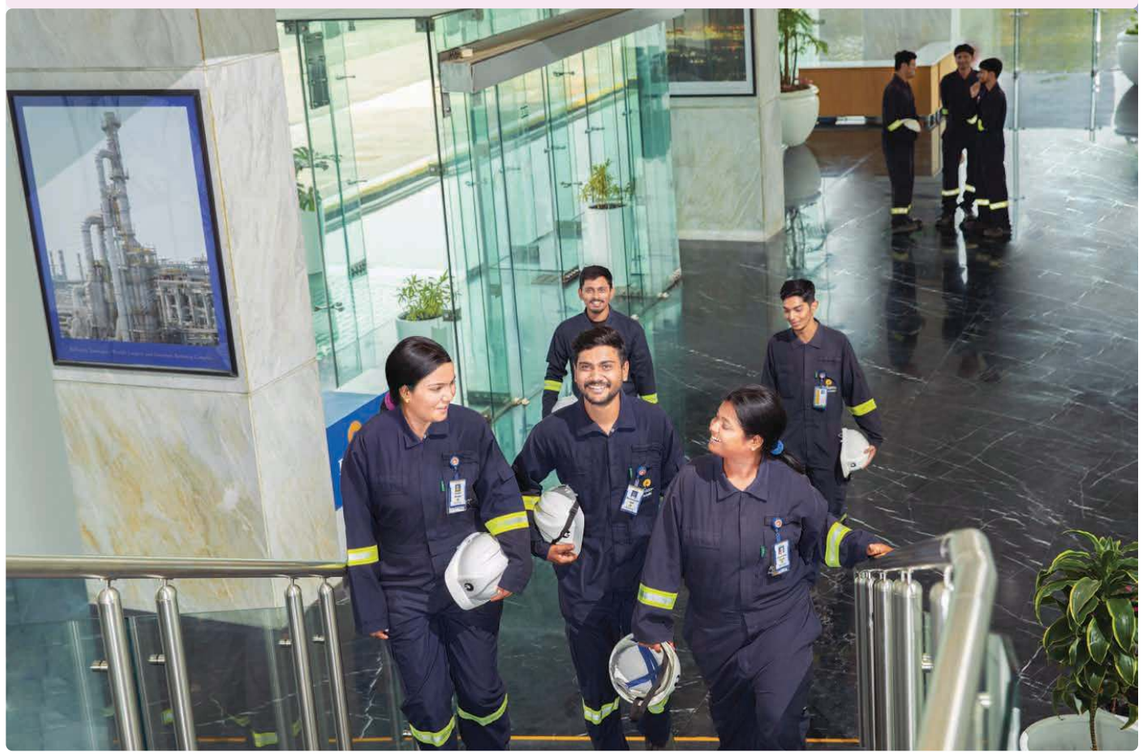
S Social & Relationship Capital

Stakeholders

Government and Regulatory Authorities

OUR APPROACH

As a responsible producer of petrochemical products, RIL actively engages with governmental agencies, premier educational institutions and other businesses in order to align forces to address environmental and societal issues and in specific tackle the problem of growing volumes of plastic waste.



SECTION C

Principle 7

ESSENTIAL INDICATORS

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

24

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Association of Oil & Gas Operators (E&P as member)	National
2	Federation of Indian Petroleum Industry (E&P as member)	National
3	Alliance to End Plastic Waste (AEPW)	International
4	All India Flat Tape Manufacturers Association (AIFTMA)	National
5	Alkali Manufacturers Associations of India (AMAI)	National
6	All India Plastic Manufacturers Association	National
7	All India Rubber Industries Association (AIRIA)	National
8	Asia Pacific Vinyl Network (APVN)	National
9	The Associated Chambers of Commerce and Industry of India (ASSOCHAM)	National
10	Association of Synthetic Fibre Industry	National
11	Automotive Tyre Manufacturers' Association (ATMA)	National
12	Chemicals Export Promotion Council (CHEMEXCIL)	National
13	Chemicals and Petrochemicals Manufacturers' Association (CPMA)	National
14	Confederation of Indian Industry	National
15	Federation of Indian Chambers of Commerce and Industry	National
16	Indian Centre for Plastics and Environment (ICPE)	National
17	Indian Chemical Council	National
18	Indian Institute of Packaging (IIP)	National
19	Indian Vinyl Council (IVC)	National
20	Organisation of Pharmaceutical Producers of India (OPPI)	National
21	PET Packaging Association for Clean Environment (PACE)	National
22	Plastics Exports Promotion council	National
23	The Synthetic & Rayon Textiles Export Promotion Council (SRTEPC)	National
24	uPVC Window & Door Manufacturers Association (UWDMA)	National

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

Name of Authority	Brief of the case	Corrective action taken
	No case to report	NA

LEADERSHIP INDICATORS

1. Details of public policy positions advocated by the entity

As a responsible corporate, RIL understands its role in advocating policies, which ensures positive impact on the society. We focus on building and sustaining mutually beneficial relationships with government, regulators, trade unions, investors, suppliers and communities for ensuring a smooth governance and enhancing social and environmental conditions.

Principle 8

Businesses should promote inclusive growth and equitable development

Sustainable and successful businesses have a key role to play in fostering the equitable and inclusive growth of society. They must join forces with the government and civil society to uplift disadvantaged, vulnerable and marginalised communities.

KEY HIGHLIGHTS OF FY 2022-23

PEOPLE REACHED THROUGH RURAL TRANSFORMATION PROJECTS

AN INTEGRATED APPROACH TO SUSTAINABLE GROWTH

Interlinkage

Sustainable Development Goals

RIL's Material Topics

- Sustainable Supply Chain Management
- Community Development
- Grievance Redressal Mechanisms

Impact <IR> capitals

- S Social & Relationship Capital
- H Human Capital

Stakeholders

- Suppliers
- Communities
- NGOs

OUR APPROACH

Creating a Better Tomorrow for India

The holistic growth and development of the larger ecosystem and the country are fundamental to RIL's growth strategy. Through the Reliance Foundation, and government and non-governmental partners, RIL steers a broad range of community development initiatives focussed on Rural Transformation, Healthcare, Education, Sports for Development, Disaster Management, Art and Culture, and Urban Renewal. RIL's Public statements, namely, 'Our Code' and 'Corporate Social Responsibility Policy' demonstrate the Company's commitment to keeping community wellbeing central to business imperatives.

SECTION C

Principle 8

ESSENTIAL INDICATORS

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

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

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

Sr. No.	Name of project for which R&R is ongoing	State	District	No of Project Affected Families	% of PAF covered by RAR	Amount Paid to PAFs in the FY (in ₹)
	NA	–	–	No case to be reported	–	–

Note: No new or major expansion projects where R&R is applicable have been undertaken in recent years.

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

We have both formal and informal channels of engaging with our communities. At all our manufacturing sites, the Corporate Affairs Department personnel engage with the local communities and ensure that our business operations are carried out having regard to the needs of the communities and keeping the larger objective of community welfare in mind.

We ensure that a significant number of the contractors and workmen we employ are from the local communities. Grievances are received through our Corporate Affairs Team and these are appropriately addressed through both the local and corporate level leadership teams. All grievances are taken seriously and there is a transparent process through which the resolutions are communicated both externally and internally to key stakeholders. Additionally, we also have a corporate whistle blower mechanism which enables proper addressal of all types of grievances.

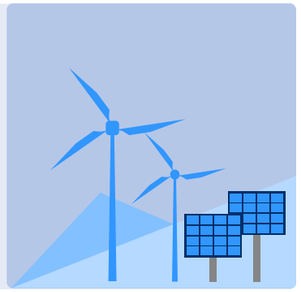
Local communities are defined as persons or groups of persons living and/or working in any areas that are economically, socially or environmentally impacted (positively or negatively) by an organisation's operations. The local community can range from persons living adjacent to an organisation's operations, to those living at a distance who are still likely to be impacted by these operations.

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

	FY 2022-23 Current Financial Year	FY 2021-22 Previous Financial Year
Directly sourced from MSMEs/ Small producers (%)	4.27	3.93
Sourced directly from within the district and neighboring districts (%)	83.92	75.27

83.92%

Share of input materials sourced directly from within the district and neighboring districts



Note: Within India 83.92% of sourcing is directly from within the district and neighboring districts. With coverage of international suppliers we have 14.44% of input materials sourced from within the district and neighboring districts for FY 2022-23.

Small producers mean those where the owner herself or himself is a worker and includes informal and/or producers such as self-help groups and home-based workers as well as producer-owned entities such as cooperatives, producer companies.

MSME is defined by Ministry of MSME as:

Micro: Investment in Plant and Machinery or Equipment not more than ₹1 crore and Annual Turnover not more than ₹5 crore

Small: Investment in Plant and Machinery or Equipment not more than ₹10 crore and Annual Turnover not more than ₹50 crore

Medium: Investment in Plant and Machinery or Equipment not more than ₹50 crore and Annual Turnover not more than ₹250 crore

Procurement & Contracting team calculates the data for MSME sourcing from spend database as per UDYM certification provided by suppliers

SECTION C

Principle 8

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):

NA

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

CSR Spend in Aspirational Districts during 2022-23

S. No	State	Aspirational District	Amount Spent (in ₹)
1	Jharkhand	Palamu	₹ 4,98,437
2	Jharkhand	Ranchi	₹ 4,26,287
3	Karnataka	Raichur	₹ 2,08,837
4	Maharashtra	Washim	₹ 8,26,067
5	Odisha	Balangir	₹ 1,73,21,698
6	Tamil Nadu	Ramanathapuram	₹ 11,70,149
7	Tamil Nadu	Virudhunagar	₹ 5,91,437
8	Uttar Pradesh	Balrampur	₹ 6,98,441
9	Uttarakhand	Udham Singh Nagar	₹ 15,00,000
	Total (FY 2022-23)		**₹ 2,32,41,353**

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

RIL gives equal opportunities to all suppliers based on merit and does not have a preferential procurement policy. However, the Company partners with select local suppliers to enhance their capabilities to scale their supply volumes to RIL.

b. From which marginalised/vulnerable groups do you procure?

RIL has a focus on procuring goods and services from local communities around the Company's manufacturing sites.

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

The procurement & contracting is not tracked based on the local community share.

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

There has been no reported instance of deriving or sharing such IPs based on traditional knowledge.

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

There has been no reported instance of deriving or sharing such IPs based on traditional knowledge.

6. Details of beneficiaries of CSR Projects

S. No.	CSR Project	No. of persons benefitted from CSR projects (in Million)	% of beneficiaries from vulnerable and marginalized groups
1	Rural Transformation	17.66	100
2	Women Empowerment	0.35	100
3	Health	8.56	100
4	Education	0.65	100
5	Sports	22	100
6	Disaster Management	20	100
7	Others	0.28	100
	Total	**69.5**	**100**

8.56 MILLION

persons provided with quality preventive, primary secondary and tertiary care

22 MILLION

Youth and students benefiting from sports training and coaching

17.66 MILLION

People reached through Rural Transformation projects

Principle 9

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

Businesses are responsible for providing safe products and services that have minimal impact on society and the environment. Additionally, they must provide accurate & complete information about the products to facilitate informed decision-making for consumers and free competition in the market.

KEY HIGHLIGHTS OF FY 2022-23

CASES REPORTED ON DATA PRIVACY, ADVERTISING, CYBERSECURITY AND RESTRICTIVE OR UNFAIR TRADE PRACTICE

AN INTEGRATED APPROACH TO SUSTAINABLE GROWTH

Interlinkage

Sustainable Development Goals

RIL's Material Topics

Data privacy and cybersecurity

Customer Satisfaction

Impact

<IR> Capital

- I Intellectual Capital
- S Social & Relationship Capital

Stakeholders

- Customers

OUR APPROACH

Customer Centricity- The Key to a Sustainable Future

Customer Centricity lies at the core of RIL's business strategy. RIL actively engages with its customers to understand their dynamically changing needs and constantly endeavours to exceed their expectations by providing superior customer experience. RIL is also committed to handle customer data responsibly and has implemented world class system such as ISO 27001, Payment Card Industry Data Security Standard to uphold data privacy & cybersecurity across its businesses.

SECTION C
Principle 9

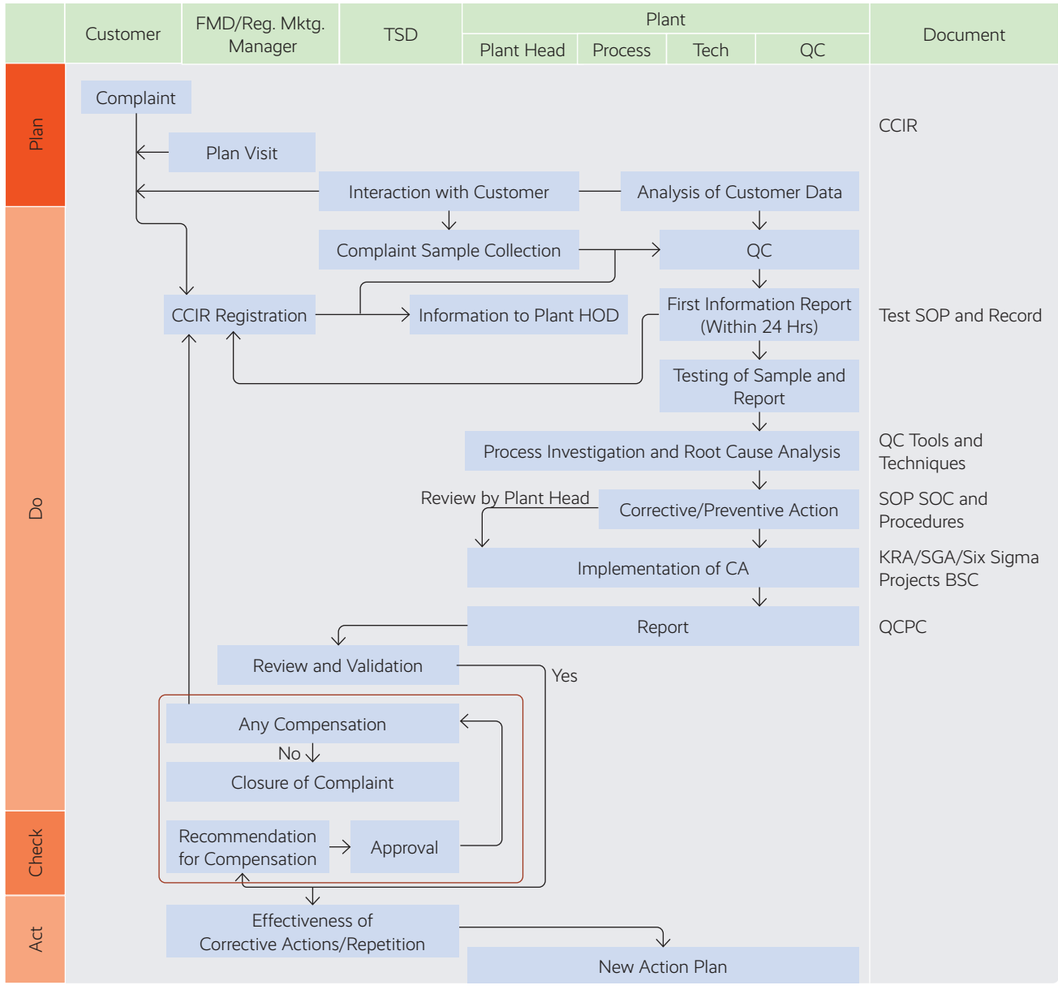
ESSENTIAL INDICATORS

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

Oil to Chemicals

The local account managers handle customer complaints. In case of any complaint, the customer intimates the service provider (RIL) of the issue. Thereafter, the relevant department resolves the customer issue, and the marketing group ensures appropriate closure of the complaints.

An online customer complaint portal is accessible to customers for registering complaints. The image below depicts the process.



Exploration & Production

An online customer feedback process is in place for periodic feedback from customers.

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

Type	As a percentage to total turnover
Environment and Social parameters relevant to product	Oil to Chemicals and Refining & Marketing - 100% MSDS (Material Safety Data Sheet) shared with customers and available on ril.com.
Safe and responsible usage	"Recyclable" symbol printed on bag along with caution for not using for Single Use Plastic Items
Recycling and/or safe disposal	All invoices, bags, MOUs and Contracts are printed with - "Not to be used in the manufacture of Single Use Plastic (SUP) items prohibited under Plastic Waste Management (PWM) Rules including plastic sheets < 50 micron thickness, non-woven carry bags < 60 GSM, Carry bags < 75 micron thickness w.e.f 30.9.21 and 120 micron thickness w.e.f 31.12.22"

3. Number of consumer complaints

	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
	Received during the year	Pending resolution at the end of year	Remarks	Received during the year	Pending resolution at the end of year	Remarks
Data privacy	Nil	Nil	NA	Nil	Nil	NA
Advertising	Nil	Nil	NA	Nil	Nil	NA
Cyber-security	Nil	Nil	NA	Nil	Nil	NA
Delivery of essential services	Nil	Nil	NA	Nil	Nil	NA
Restrictive Trade Practices	Nil	Nil	NA	Nil	Nil	NA
Unfair Trade Practices	Nil	Nil	NA	Nil	Nil	NA
Others	Nil	Nil	NA	Nil	Nil	NA

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

	Number	Reason for recall
Voluntary recalls	Nil	NA
Forced recalls	Nil	NA

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.

Yes, RIL has a data privacy policy hosted on all external stakeholder-facing sites.

Link: https://www.ril.com/Privacy-Policy.aspx

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

NA

SECTION C
Principle 9

LEADERSHIP INDICATORS

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

Information on Petchem products can be accessed using the below links

S. No.	Application Name – Web Portal
i.	https://www.recron.com/
ii.	https://www.ril.com/
iii.	https://ebiz.ril.com
iv.	https://www.recroncertified.com/
v.	http://www.recronmalaysia.com/
vi.	https://flm.r-elan.com
vii.	https://fcht.r-elan.com
viii.	https://recronfs.com/
ix.	https://www.r-elan.com/
x.	https://relflex.in/
xi.	https://relwood.in/
xii.	https://recrongreengold.com/
xiii.	https://www.reliancesibur.com/
xiv.	https://reliancecomposites.com/

Information on all Polyester products can be accessed on following web links:

S. No.	Application Name – Web Portal
i.	https://www.oeko-tex.com/en/buying-guide
ii.	http://recron.com/
iii.	https://www.ril.com/ourbusinesses/petrochemicals/polyesters.aspx
iv.	Also Available on the RIL website: https://www.ril.com/OurBusinesses/Petrochemicals/Fiber-Intermediates.aspx

Provided with Contracts and by Company personnel on demand.

Exploration & Production – The gas produced is sold through an e-bidding mechanism with a bid manager as per Director General of Hydrocarbons (DGH) empanelment through a transparent process. Web links with information on gas and the process for such bidding are included in published advertisements in English, Hindi and local dailies as well as social media and the seller's website whenever bids are announced.

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

1. Safety data sheets of all Polyester products are prepared and shared with the customers and can be accessed freely at –

   http://recron.com/data_sheet.html

2. Material Safety Data Sheet (MSDS) is provided to all the customers. This document details how to use the product in a safe and responsible way.

   MSDS is provided to each customer when supplies commence. Customers are also aware of the availability of MSDS through information published on RIL Website.

   Safety awareness programmes are conducted every year to apprise customers of responsible usage. (However, such programmes have been put on hold due to COVID limitations).

   Regular process explanations are offered during visits by Company personnel.

   Currently, Exploration & Production customers are from the B2B segment who understand the safe and responsible usage of Natural Gas. Continuous evaluation of any specific requirement to inform and educate such B2B customers is done.

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

1. Customers are informed verbally, through emails and calls if there is a disruption or a possible disruption in any service.
2. In case of any stoppage of services, the customer is notified of the expected delays/stoppages/ holidays.
3. Major events like Shutdowns are intimated through press releases to the stock exchanges.

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 a whole? (Yes/No)

Yes. For Oil to Chemicals business, Product information is displayed accurately and in an easy to understand manner.

a. All Polyester Fibre & Filament Yarn products are certified for Eco-Label, such as Oeko-Tex Standard 100, Class-I, for application in baby articles.

b. Safety Data sheets, technical data sheets and Certificate of Analysis (CoA) of all Polyester Fibre/ Filament Yarns/ Resins are provided to the customers for safe handling and correct usage of the products.

c. Products are assessed for Risks in applications such as Food contact, Hygiene and Medical devices. Certificates are shared with the customers on request.

d. Product qualification of speciality products, such as antimicrobial, Flame Retardant etc., is done at third-party laboratories, and reports are shared with the customers.

Yes. A periodic Customer Satisfaction Survey is done for all products/ services as a part of an established Quality Management System. Additional information is furnished to customers on request.

5. Provide the following information relating to data breaches

a. Number of instances of data breaches along-with impact

There were no instances of any data breaches

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

There were no instances of any data breaches.

INDEPENDENT ASSURANCE STATEMENT TO RELIANCE INDUSTRIES LIMITED ON SELECT NON-FINANCIAL SUSTAINABILITY DISCLOSURES IN THE BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR) FOR FY 2022-23

Introduction

We ('KPMG Assurance and Consulting Services LLP', or 'KPMG', or 'the Firm') have been engaged by Reliance Industries Ltd ('RIL or 'the Company') for the purpose of providing an independent assurance on the select non-financial sustainability disclosures presented in the Business Responsibility and Sustainability Report (BRSR) 2022-23 ('the Report' or 'BRSR 2022-23') of Reliance Industries Limited- Standalone entity, for the period covering 1st April 2022 to 31st March 2023 ('the Year' or 'the Reporting Period') as described in the 'scope, boundary, and limitations' below.

We were engaged by Reliance Industries Ltd (RIL) to report on the select non-financial sustainability disclosures presented in its BRSR for the year 2022-23, in the form of an independent reasonable assurance conclusion that based on our work performed and evidence obtained, the select non-financial sustainability disclosures presented in the BRSR are fairly stated, in all material respects, based on the BRSR framework.

Company's Responsibilities

The management at the Company is responsible for preparing the BRSR 2022-23 that is free from any material misstatement in accordance with the reporting criteria (Business Responsibility and Sustainability Reporting format) by the Securities and Exchange Board of India (SEBI) and for the information contained therein. The management at the Company is also responsible for preparing the designed BRSR 2022-23.

The Company's responsibilities include designing, implementing and maintaining internal controls relevant to the preparation and presentation of the Report that is free from material misstatement, whether due to fraud or error. It also includes conducting the materiality assessment process to identify material topics relevant for the Company based on the responses of the internal and external stakeholders. The company ensures that it complies with the BRSR framework and local regulations. It designs, implements and effectively operates controls to achieve the stated control objectives; selects and applies policies; makes judgments and estimates that are reasonable in the circumstances; and maintains adequate records in relation to its BRSR 2022-23.

The Company is also responsible for preventing and detecting fraud and for identifying and ensuring that the Company complies with laws and regulations applicable to its activities. The Company is responsible for ensuring that the Company's staff involved with the preparation of the Report are properly trained, systems are properly updated and that any changes in reporting encompass all significant operational sites.

Our Responsibilities

Our responsibility is to examine the Report prepared by the Company and to report thereon on the select non-financial sustainability disclosures in the form of an independent reasonable assurance conclusion based on the evidence obtained. We conducted our engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements Other Than Audits or Reviews of Historical Financial Information issued by the International Auditing and Assurance Standards Board. The standard requires that we plan and perform our procedures to obtain a meaningful level of assurance about whether the select non-financial sustainability disclosures in the Report comply with the BRSR framework in all material respects, as the basis for our reasonable assurance conclusion. 2

The Firm applies International Standard on Quality Management 1, which requires the Firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements. We have complied with the independence and other ethical requirements of the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), which is founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The assurance procedures selected depend on our understanding of the Report and other engagement circumstances, and our consideration of the areas where material misstatements are likely to arise.

In obtaining an understanding of the BRSR 2022-23 and other engagement circumstances, we have considered the process used to prepare the Report in order to design assurance procedures that are appropriate in the circumstances, but not for the purpose of expressing a conclusion as to the effectiveness of the Company's process or internal controls over the preparation and presentation of the Report.

Our engagement, in regard of the select non-financial sustainability disclosures, also included: assessing the appropriateness of the Report, the suitability of the criteria used by the Company in preparing the Report in the circumstances of the engagement, evaluating the appropriateness of the methods, policies and procedures, and models used in the preparation of the Report, and the reasonableness of estimates made by the Company in the context of the select non-financial sustainability disclosures.

As part of this engagement, we have not performed any procedures by way of audit, review or verification of the financial disclosures nor of the underlying records or other sources from which the financial statements and information was extracted.

Assurance Procedures

Our assurance process involves performing procedures to obtain evidence about the reliability of the specified disclosures. The nature, timing and extent of procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the select non-financial sustainability disclosures whether due to fraud or error. In making those risk assessments, we have considered internal controls relevant to the preparation of the Report to design assurance procedures that are appropriate in the circumstances.

These procedures included; interactions with relevant officials to understand their sustainability vision; interaction with the company's sustainability team to understand the translation of the Board of Directors' vision into action; an assessment of the Company's existing systems used for data collection and reporting relevant for fair presentation of the Company's sustainability disclosures; review of the Company's approach for stakeholder engagement and materiality assessment process including existing materiality scoring criteria; testing, on a sample basis, of evidence supporting the data; evaluating the appropriateness of the quantification methods used to arrive at the non-financial sustainability disclosures presented in the BRSR 2022-23; understanding the appropriateness of various assumptions, estimations and materiality thresholds used by the Company for data analysis; assessment of the consistency between the data for the selected sustainability performance indicators and the related written comments in the narrative of the BRSR 2022-23; interactions with staff responsible for data collection, collation and reporting; preparation of observation letter based on review and classification of findings for potential risk to sustainability framework; and discussion of the observations and findings with the sustainability team.

Scope, Boundary and Limitations

The scope of assurance covers the select non-financial sustainability data related to the disclosures of Reliance Industries Limited - Standalone entity, based on the reference reporting criteria, as mentioned in the following table:

Indicator Name	BRSR Principle and Indicator No.
Total employees (permanent and other than permanent)	Section A - Q.18 (a)
Total workers (permanent)	
Turnover rate for permanent employees and workers	Section A - Q.20
Differently abled employees and workers (permanent employees and workers)	Section A - Q.18 (b)
Training and awareness programmes on any of the Principles during the financial year – Percentage of persons in respective category covered by the awareness programmes	P1-E1
Details of measures for the well-being of employees: maternity (D, D/A) and paternity benefits (E, E/A)	P3 - E1 (a)
Details of training given to employees and workers	P3 - E8
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) (employees and workers)	P3 - E11
Total recordable work-related injuries (employees and workers)	
No. of fatalities (employees and workers)	
Number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	P3 - L3
Complaints made by employees and workers on sexual harassment	P5 - E6
Total energy consumption (total electricity, total fuel) and	P6 - E1
Total energy consumption from renewable sources	P6 - L1

Indicator Name	BRSR Principle and Indicator No.
Energy intensity per rupee of turnover	P6 - E1
Total Scope 1 and Scope 2 emissions	P6 - E6
Total Scope 1 and Scope 2 emissions per rupee of turnover	P6 - E6
Water withdrawal by source- Surface water, Groundwater, Third-Party Water, Seawater/desalinated water, Others	P6 - E3
Water intensity per rupee of turnover	P6 - E3
Water Discharge by destination and level of treatment	P6 - L2
Air emissions: SOx, NOx, Particulate Matter, VOC	P6 - E5
Total waste generated: Plastic waste, E-waste, Biomedical waste, Battery waste, Other Hazardous waste and Non-hazardous waste	P6 - E8
Waste Recycled, Re-used and Recovered	P6 - E8
Waste disposed by nature of disposal – Incineration, landfilling and Other disposal operations	P6 - E8
Water withdrawal, consumption and discharge in areas of water stress (in kilolitres)	P6 - L3
Turnover of products and/ services as a percentage of turnover from all products/ service that carry information about environmental and social parameters relevant to the product, safe and responsible usage, and recycling and/safe disposal	P9 - E2
Input material sourced from following sources as % of total purchases-Directly sourced from MSMEs/ small producers, and sourced directly from within the district and neighboring and / or aspirational districts	P8- E4

Limitations

The assurance scope excludes following:

- Data related to the Company's financial performance.
- Data and information outside the defined Reporting Period FY 2022-23.
- Data outside the operations mentioned in the assurance boundary above unless and otherwise specifically mentioned in this assurance report.
- The Company's statements that describe expression of opinion, claims, belief, aspiration, expectation, aim to future intention provided by the Company and assertions related to Intellectual Property Rights and other competitive issues.
- Strategy and other related linkages expressed in the BRSR FY 2022-23.
- Mapping of the Report with reporting frameworks other than those mentioned in reporting criteria above.
- Aspects of the BRSR FY 2022-23 other than those mentioned under the scope and boundary above.
- Performance of any management function or making any decision relating to the services provided by us in the terms of this report. The Company is responsible for making management decisions, including accepting responsibility for the results of our services.
- Review of legal compliances.

Our scope and associated responsibility exclude for the avoidance of doubt, any form of review of the commercial merits, technical feasibility, accuracy, compliance with applicable legislation for the project, and accordingly we express no opinion thereon. We have also not verified any of the judgments and commercial risks associated with the Report, nor comment upon the possibility of any financial projections being achieved. We have relied on the data furnished by the Company and have not verified the efficacy and reliability of the Company's information technology systems, technology tools / platforms or data management systems.

Conclusion

Our conclusion has been formed on the basis of, and is subject to, the matters outlined in this report. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Based on the procedures performed and evidence obtained, in our opinion the select non-financial sustainability disclosures (as stated under "scope, boundary and limitations"), are properly prepared in all material respects, based on the reporting criteria.

The Report has been evaluated against the BRSR framework. These criteria have been developed only for sustainability related disclosures. As a result, the Report may not be suitable for another purpose.

Independence

The assurance was conducted by a multidisciplinary team including professionals with suitable skills and experience in auditing environmental, social, and economic information in as per requirements of ISAE 3000 (Revised).

Our work was performed in compliance with the requirements of the IFAC Code of Ethics for Professional Accountants, which requires, among other requirements, that the members of the assurance team (practitioners) be independent of the assurance client, in relation to the scope of this assurance engagement, including not being involved in writing the Report. The Code also includes detailed requirements for practitioners regarding integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour. KPMG has systems and processes in place to monitor compliance with the Code and to prevent conflicts regarding independence. The firm applies ISQM-1, and the practitioner complies with the applicable independence and other ethical requirements of the IESBA code.

Restriction on Use of Our Report

Our report should not be regarded as suitable to be used or relied on by any party wishing to acquire rights against us other than the Company for any purpose or in any context. Any party other than the Company who obtains access to our report or a copy thereof and chooses to rely on our report (or any part thereof) will do so at its own risk. We accept or assume no responsibility and deny any liability to any party other than the Company for our work, for this independent reasonable assurance report, or for the conclusion we have reached.

Our report is released to the Company on the basis that it shall not be copied, referred to or disclosed, in whole (save for the Company's own internal purposes) or in part, without our prior written consent.

Anand S Kulkarni
Technical Director
KPMG Assurance and Consulting Services LLP
28 July 2023

Annexure – Lifecycle Assessment (LCA)

In line with RIL's commitment to reduce environmental impact, the Company conducted Lifecycle Impact Assessment (LCA) for its 18 products, with the objective of assessing environmental impacts associated with the life cycle of the product. The LCA was undertaken in accordance with the guidance prescribed by the ISO 14040 and ISO 14044 standards.

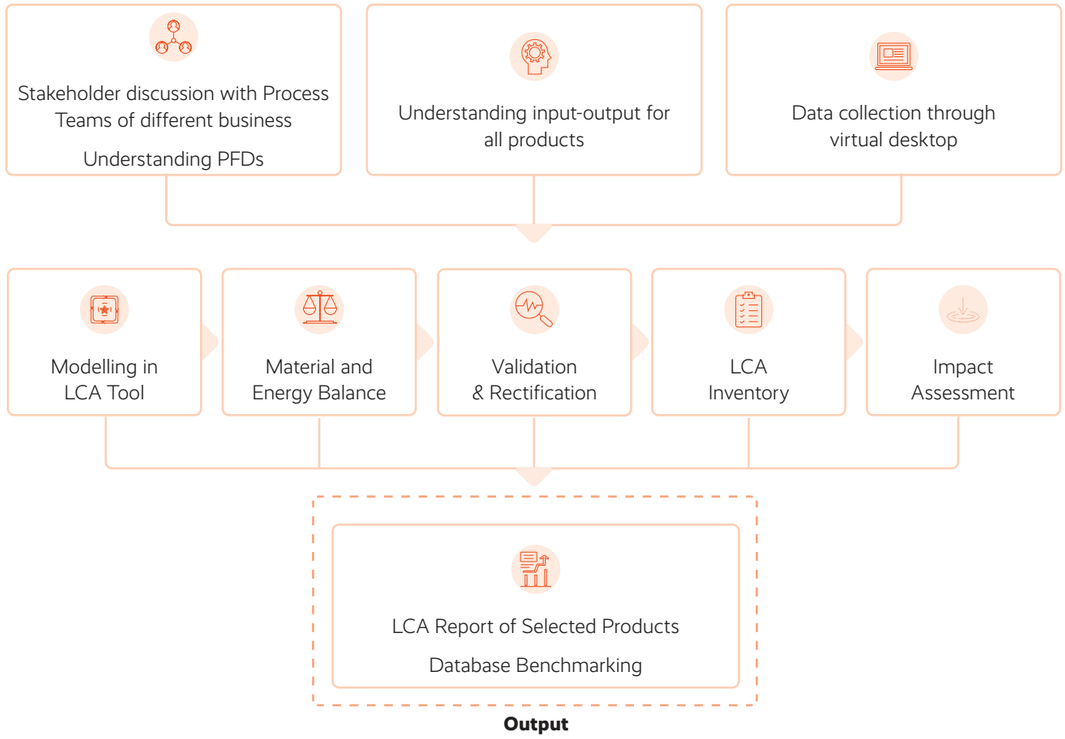
Objective and Approach

The objective of the LCA is to understand the environmental performance of the selected products more specifically:

- To identify and quantify the impact of 'refinery' and 'petrochemical (including polyester)' products;
- To identify which stages of the life cycle of the selected products contribute to such impacts;
- To understand the drivers determining life cycle impacts;
- To identify and investigate potential improvement opportunities, if any.

The inventory data for the fiscal year 2021-22 has been modeled using the LCA tool. The inventory data covers all unit processes pertaining to the refinery and petrochemical (including polyester) division and includes input feed, output products, waste generation, and utility inputs.

The assessment included 5 most relevant environmental impacts namely acidification, climate change, eutrophication (marine), eutrophication (freshwater), and water use. The Company assessed impacts on the five categories which are acidification, climate change, eutrophication (marine), eutrophication (freshwater), and water use.

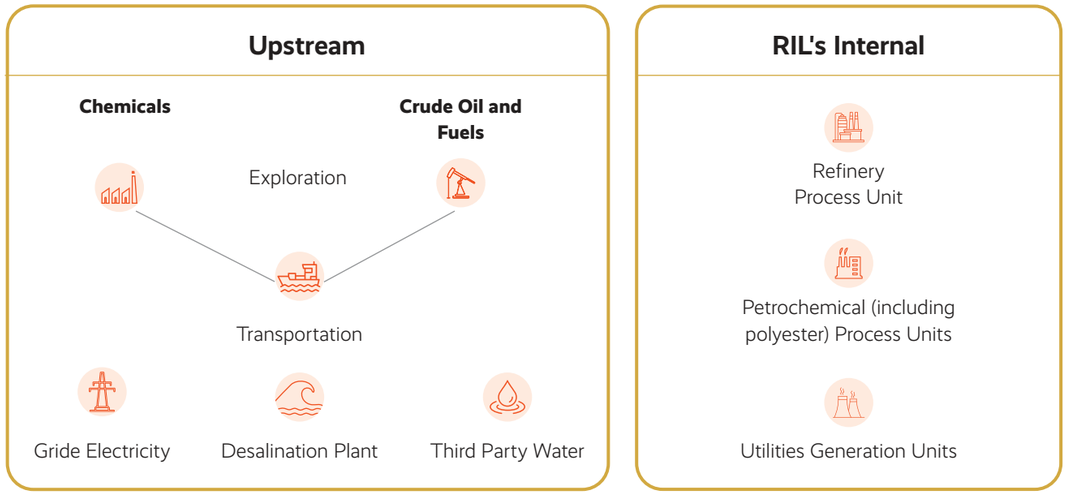


Scope

System Boundary and Product System

The product system included processes in the 'Cradle-to-Gate' phase, i.e., from the extraction of raw materials to the manufacturing of products. The boundary of the assessment included:

1. The refinery division of the Jamnagar facility covering two refining complexes located in the Domestic Tariff Area (DTA) and Special Economic Zone (SEZ).
2. The petrochemical (including polyester) divisions include nine facilities located in Jamnagar (JMD), Hazira (HMD), Dahej (DMD), Vadodara (VMD), Patalganga (PMD), Nagothane (NMD), Silvassa (SMD), Hoshiarpur (HoMD) and Barabanki (BMD).



Functional Unit

The functional unit has been defined as the per kilogram (kg) of the manufactured products.

LCIA Methodology

The Environmental Footprint (Mid-point Indicator) has been followed for the assessment of relevant environmental impacts of the selected products. Mid-point Indicators quantify the potential environmental impacts of a product, process, or activity based on specific environmental categories, such as climate change, acidification, eutrophication, and human toxicity, and are based on scientific models that link emissions and inventory to specific environmental impacts.

Mid-point indicators were considered given that they are widely accepted and are less affected by uncertainties and assumption and make them more comparable and consistent across different studies and databases. Furthermore, Mid-point indicators are more transparent and understandable for audiences, making them effective and credible for communication.

Impact Categories

Impact Potentials	Acidification	Global Warming	Marine Eutrophication	Freshwater Eutrophication	Water Scarcity
Potential Contribution	Evaluates the potential contribution of a product toward acid rain	Evaluates the potential of a product to contribute to climate change by releasing Greenhouse Gases (GHGs).	Evaluates product's potential to contribute to nutrient enrichment into marine bodies, which lead to growth of algae and other aquatic plants.	Evaluates product's potential to contribute to nutrient enrichment into freshwater bodies, which lead to growth of algae and other aquatic plants.	Evaluates potential impact of water consumption and withdrawal on the availability of freshwater resources.
Contributors	Sulphur dioxide (SO2) and Nitrogen oxides (NOx)	Equivalent CO_2 emission	Equivalent Nitrate compounds	Equivalent Phosphate compound	Equivalent water consumption

Results

Raw Materials

Refinery: Crude Oil is the raw material used in refinery operations.

Petrochemical (including polyester) operations: Ethane, recycled PET bottles, chemicals and processed products from refinery are used as raw materials in petrochemical operations.

Energy Use

Refinery: Majority of the total energy consumed within the refinery to produce selected products during FY 2021-22 are met from off gas and syngas derived from pet coke gasification process, and rest of the energy demand is fulfilled from fossil fuels at Jamnagar manufacturing division.

Petrochemical (including polyester) operations: Total energy consumed for production of selected petrochemical products was sourced from combustion of fuels such as coal, natural gas, ethane, off gas generated within the process, biofuels, and grid electricity.

Water Use

Refinery: Desalinated water was used in refinery operations. The Company has in-house desalination plants based on Reverse Osmosis (RO) and Multi-Effect Evaporator (MEE) technologies. After desalination, brine water was pumped back into ocean.

Petrochemical (including polyester) operations: Water used in the petrochemical operation was primarily sourced from surface water resources.

Lifecycle Impact Analysis

The results have been calculated across 5 impact categories for the 18 products listed below. The results can be shared on a case-to-case basis upon request.

Refinery Products	Petrochemical (including polyester) Products
Alkylate	Aromatics
Aviation Turbine Fuel (ATF)	Filament
Diesel	Mono Ethylene Glycol (MEG)
Fuel Oil	Poly Vinyl Chloride (PVC)
Gasoline	Polyethylene (PE)
Liquefied Petroleum Gas (LPG)	Polyethylene Terephthalate (PET)
Naphtha	Polypropylene (PP)
Sulphur	Purified Terephthalic Acid (PTA)
TAME	Staples

These 18 products contribute to over 90% of the total turnover.

Summary

During the study, no significant issues were identified pertaining to all impact categories. However, the following inference were derived from the LCA assessment:

Climate Change

Refinery and petrochemical operations demonstrate high energy efficiency. In addition, internal benchmarking was carried out for refinery and petrochemical products, comparing them to the available benchmarks. Within the Cradle to Gate boundary, the upstream sources of GHG emissions are crude oil, fuel and other feedstock exploration and transportation.

Sources of GHG emissions in operations are primarily from combustion of fuels for process heat and from hydrogen generation. The use of green hydrogen can help in reducing the carbon footprint of the products. The Company's ongoing efforts in green hydrogen are aligned to fulfill this aspect.

Power and steam consumption in refinery and petrochemical (including polyester) operations also contribute to GHG emissions. Currently, the primary fuel utilised for power and steam generation in refinery operations is syngas produced from the pet coke gasification process. In petrochemical (including polyester) operations, grid electricity and coal are the predominant energy sources. However, with the company's ongoing efforts to transition to renewable energy, and adapting biofuels and low-carbon fuels, it is possible to reduce the carbon footprint associated with refinery and petrochemical (including polyester) products.

Though the Company does not have direct control over upstream GHG emissions associated with crude oil and other raw materials exploration and transportation, it is working towards yield improvement and optimisation. Furthermore, the Company is evaluating available alternatives to explore sourcing crude oil with a lower environmental footprint.

Water Use

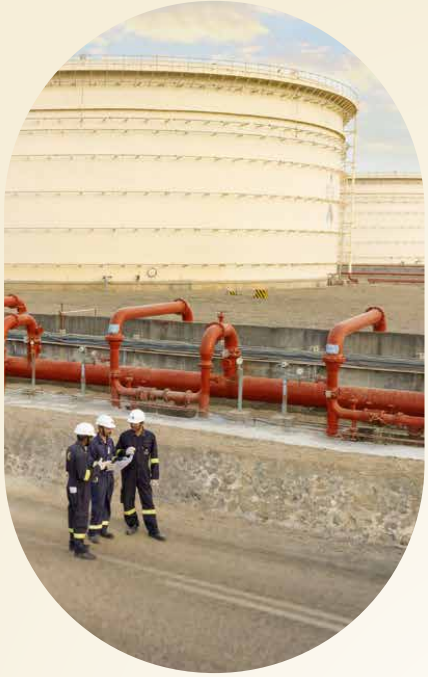
In refinery and petrochemical (including polyester) operations, water is used primarily for cooling processes and steam generation. The Company has implemented initiatives for steam condensate recovery to reduce water requirements for steam generation. It is using desalinated water in its refinery operations to reduce its reliance on freshwater withdrawal.

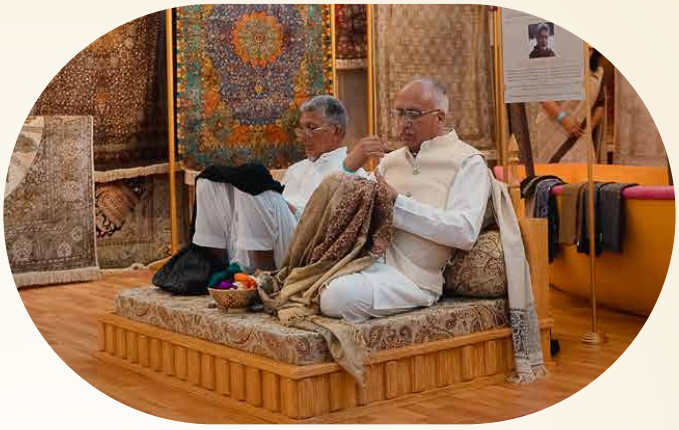
Acidification

Major gate-to-gate contributors to acidification are fuel combustion and combustion of other refinery and petrochemical off-gases. The Company is aiming to move towards substituting more renewable energy in place of fossil fuels which will reduce the quantity of Sulphur entering the ecosystem, hence, further lowering the acidification potential.

Eutrophication (Marine and Freshwater)

The operations conducted within the refinery and petrochemical (including polyester) divisions do not directly contribute to eutrophication in marine and freshwater environments. However, the impacts related to eutrophication are associated with the upstream emissions generated during the production of raw materials.





/ Consultancy and design – AICL (hello@aicl.in)

Follow us at

/RelianceIndustriesLimited
/company/reliance
/flameoftruth
@flameoftruth

Reliance
Industries Limited
Growth is Life

BSE. 500325
NSE. RELIANCE
BLOOMBERG. RIL:IN
CIN. L17110MH1973PLC019786

Registered Office: 3rd Floor, Maker Chambers IV, 222, Nariman Point, Mumbai – 400 021
Tel: +91 22 3555 5000 Fax: +91 22 2204 2268 investor.relations@ril.com www.ril.com