

Ticker: BPCL IN Equity

Periodicity: Annuals

Currency: INR

Note: Years shown on the report are Fiscal Years

Company: Bharat Petroleum Corp Ltd

Filing: Most Recent

Consolidation Basis: Consolidated Data

## Overview

|   | Restated:2016 A | Restated:2017 A | Restated:2018 A | Original:2019 A | Original:2020 A | Restated:2021 A | Restated:2022 A | Restated:2023 A | Restated:2024 A | Original:2025 A |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| For the period ending                     | 2016-3-31       | 2017-3-31       | 2018-3-31       | 2019-3-31       | 2020-3-31       | 2021-3-31       | 2022-3-31       | 2023-3-31       | 2024-3-31       | 2025-3-31       |
| ESG Financial                             |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Materiality Scores                        |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| ESG Disclosure Scores                     |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Environmental                             |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Air Quality                               |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Nitrogen Oxide Emissions                  | 2.43            | 2.50            | 4.53            | 4.41            | 4.36            | 4.04            | 3.37            | 7.23            | 6.29            | 6.88            |
| VOC Emissions                             |                 |                 |                 |                 |                 |                 |                 | 0.00            | 0.00            | 0.00            |
| Particulate Emissions                     | 0.98            | 0.90            |                 |                 | 0.94            | 0.64            | 0.81            | 0.78            | 0.91            | 0.54            |
| Sulphur Dioxide / Sulphur Oxide Emissions | 13.06           | 12.71           | 10.69           | 11.00           | 8.80            | 5.88            | 6.73            | 8.60            | 14.99           | 10.63           |
| Climate Change                            |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Emissions Reduction Initiatives           | Yes             | Yes             | Yes             | Yes             | Yes             | Yes             | Yes             | Yes             | Yes             | Yes             |
| Transition Plan Claim                     | n/a             | n/a             | n/a             | n/a             | n/a             | n/a             | Yes             | Yes             | Yes             | No              |
| Climate Change Policy                     | Yes             | Yes             | Yes             | Yes             | Yes             | Yes             | Yes             | Yes             | Yes             | Yes             |
| Climate Change Opportunities              | No              | No              | No              | No              | No              | No              | No              | No              | No              | No              |
| Discussed                                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Risks of Climate Change Discussed         | Yes             | Yes             | Yes             | Yes             | Yes             | Yes             | Yes             | Yes             | Yes             | Yes             |
| ODS Emissions                             |                 | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            | 0.00            |                 |                 |
| GHG Scope 1                               | 3,900.79        | 3,924.24        | 5,129.40        | 6,222.22        | 9,625.48        | 8,431.32        | 9,767.07        | 10,242.50       | 9,710.00        | 9,935.96        |
| GHG Scope 2                               | 175.22          | 257.88          | 272.55          | 366.23          | 797.91          | 563.74          | 690.68          | 751.31          | 820.00          | 857.34          |
| Location-Based                            |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| GHG Scope 2 Market-Based                  |                 |                 |                 |                 |                 | 0.00            | 0.00            | 0.00            |                 |                 |
| GHG Scope 3                               |                 | 867.37          | 857.65          | 729.82          | 1,397.65        | 112,685.00      | 123,438.00      | 141,175.00      | 159,251.00      | 158,807.00      |
| Scope of Disclosure                       |                 |                 |                 |                 |                 | 1.00            | 1.00            | 1.00            | 1.00            | 1.00            |
| Carbon per Unit of Production             |                 |                 |                 |                 | 0.26            | 0.27            | 0.27            | 0.22            | 0.21            | 0.21            |
| Energy                                    |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Energy Efficiency Policy                  | Yes             | Yes             | Yes             | Yes             | Yes             | Yes             | Yes             | Yes             | Yes             | Yes             |
| Total Energy Consumption                  | 150,796.00      | 16,605.60       | 21,047.20       | 25,992.70       | 25,284.40       | 23,226.80       | 34,399.70       | 52,424.00       | 35,260.30       | 35,894.20       |
| Renewable Energy Use                      | 0.86            | 0.40            | 1.36            | 5.43            | 1.55            | 30.71           | 28.80           | 18.49           | 50.45           | 58.96           |
| Electricity Used                          |                 |                 |                 |                 |                 | 513.74          | 691.45          | 1,026.11        | 1,199.21        | 1,238.32        |
| Self Generated                            |                 |                 |                 |                 |                 |                 | 28.80           | 18.49           |                 |                 |
| Renewable Electricity                     |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Fuel Used - Coal/ Lignite                 |                 |                 |                 |                 |                 |                 | 2,407.67        | 780.90          |                 |                 |
| Fuel Used - Natural Gas                   |                 |                 |                 |                 |                 |                 | 2,679,040.00    | 3,773,060.00    |                 |                 |
| Fuel Used - Crude Oil/ Diesel             |                 |                 |                 |                 |                 |                 | 458.07          | 0.00            |                 |                 |

## Materials &amp; Waste

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|   | Restated:2016 A | Restated:2017 A                        | Restated:2018 A | Original:2019 A | Original:2020 A | Restated:2021 A                                  | Restated:2022 A | Restated:2023 A | Restated:2024 A                    | Original:2025 A |  |
| For the period ending                     | 2016-3-31       | 2017-3-31                              | 2018-3-31       | 2019-3-31       | 2020-3-31       | 2021-3-31  | 2022-3-31       | 2023-3-31       | 2024-3-31                          | 2025-3-31       |  |
| Waste Reduction Policy                    | Yes             | Yes                                    | Yes             | Yes             | Yes             | Yes  | Yes             | Yes             | Yes                                | Yes             |  |
| Hazardous Waste                           | 11.10           | 10.11                                  | 2.85            | 22.66           | 16.55           | 9.83   | 15.80           | 158.80          | 217.20                             | 57.85           |  |
| Total Waste                               | 32.09           | 177.33                                 | 119.74          | 35.39           | 26.40           | 15.93  | 15.80           | 167.85          | 229.10                             | 185.62          |  |
| Waste Recycled                            |                 |  |                 |                 |                 |  | 5.20            | 158.14          | 218.15                             | 156.48          |  |
| Waste Sent to Landfills                   |                 |  |                 |                 |                 |  |                 | 4.14            | 3.06                               | 3.11            |  |
| Raw Materials Used                        | 24,745.90       | 26,005.90                              | 28,348.80       | 29,263.70       | 31,596.90       | 26,246.00  | 29,870.90       | 38,411.30       |                                    |                 |  |
| Pct Recycled Materials                    |                 |  |                 |                 |                 |  |                 |                 | 0.23                               | 0.07            |  |
| Supply Chain                              |                 |  |                 |                 |                 |  |                 |                 |                                    |                 |  |
| Environmental Supply Chain Management     | Yes             | Yes                                    | Yes             | Yes             | Yes             | Yes  | Yes             | Yes             | Yes                                | Yes             |  |
| Water                                     |                 |  |                 |                 |                 |  |                 |                 |                                    |                 |  |
| Water Policy                              | Yes             | Yes                                    | Yes             | Yes             | Yes             | Yes  | Yes             | Yes             | Yes                                | Yes             |  |
| Total Water                               | 57,639.30       | 49,960.20                              | 57,460.00       | 62,163.90       | 61,959.70       | 49,185.10  | 68,288.00       | 64,654.00       | 61,081.00                          | 56,966.40       |  |
| Withdrawal                                |                 |  |                 |                 |                 |  |                 |                 |                                    |                 |  |
| Total Water                               |                 | 28,950.30                              | 27,863.20       | 36,741.10       | 35,972.80       | 27,604.90  | 27,016.20       | 29,333.00       | 26,396.00                          | 20,880.80       |  |
| Discharged                                |                 |  |                 |                 |                 |  |                 |                 |                                    |                 |  |
| Water Consumption                         |                 |  |                 |                 | 25,986.90       | 21,580.20  | 21,764.70       | 35,309.00       | 34,684.00                          | 36,085.50       |  |
| Ecological & Biodiversity Impacts         |                 |  |                 |                 |                 |  |                 |                 |                                    |                 |  |
| Biodiversity Policy                       | Yes             | Yes                                    | Yes             | Yes             | Yes             | Yes  | Yes             | Yes             | Yes                                | Yes             |  |
| Adopts TNFD Recommendations               | No              | No                                     | No              | No              | n/a             | No   | No              | No              | No                                 | No              |  |
| Zero Deforestation Policy                 | n/a             | n/a                                    | n/a             | n/a             | n/a             | No   | No              | No              | No                                 | n/a             |  |
| Board Level Oversight of Biodiversity     | n/a             | n/a                                    | n/a             | n/a             | n/a             | Yes  | Yes             | Yes             | No                                 | n/a             |  |
| Executive Level Oversight of Biodiversity | n/a             | n/a                                    | n/a             | n/a             | n/a             | Yes  | Yes             | Yes             | No                                 | n/a             |  |
| Social                                    |                 |  |                 |                 |                 |  |                 |                 |                                    |                 |  |
| Community & Customers                     |                 |  |                 |                 |                 |  |                 |                 |                                    |                 |  |
| Human Rights Policy                       | Yes             | Yes                                    | Yes             | Yes             | Yes             | Yes  | Yes             | Yes             | Yes                                | Yes             |  |
| Policy Against Child Labor                | Yes             | Yes                                    | Yes             | Yes             | Yes             | Yes  | Yes             | Yes             | Yes                                | Yes             |  |
| Quality Assurance and Recall Policy       | Yes             | Yes                                    | Yes             | Yes             | Yes             | Yes  | Yes             | Yes             | Yes                                | Yes             |  |
| Consumer Data Protection Policy           | No              | No                                     | No              | No              | No              | No   | No              | Yes             | Yes                                | Yes             |  |
| Community Spending                        | 955.90          | 909.80                                 | 1,660.20        | 1,779.40        | 3,455.70        | 1,449.00   | 1,377.80        | 1,286.70        | 1,581.90                           | 16,589.50       |  |
| Number of Customer Complaints             | 421,619.00      | 366,927.00                             | 422,621.00      | 1,390,680.00    | 1,302,470.00    | 397,812.00                                       | 452,206.00      | 455,565.00      | 589,594.00                         | 740,923.00      |  |
| Diversity                                 |                 |  |                 |                 |                 |  |                 |                 |                                    |                 |  |
| Equal Opportunity Policy                  | Yes             | Yes                                    | Yes             | Yes             | Yes             | Yes  | Yes             | Yes             | Yes                                | Yes             |  |
| Gender Pay Gap Breakout                   | No              | No                                     | No              | Yes             | Yes             | Yes  | Yes             | Yes             | Yes                                | Yes             |  |

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| For the period ending                         | 2016-3-31       | 2017-3-31                              | 2018-3-31       | 2019-3-31       | 2020-3-31       | 2021-3-31  | 2022-3-31       | 2023-3-31       | 2024-3-31                          | 2025-3-31       |  |
| Pct Women in Middle and or Other Management   | 9.09            | 9.46                                   | 9.75            | 10.12           | 9.86            | 9.81   | 9.46            | 8.56            | 9.41                               |                 |  |
| Pct Women in Workforce                        | 9.02            | 9.13                                   | 8.51            | 9.41            | 9.24            | 7.86   | 7.63            | 7.33            | 7.93                               | 8.34            |  |
| Pct Disabled in Workforce                     | 1.72            | 1.84                                   | 1.80            | 2.01            | 2.10            | 2.05   | 2.10            | 2.00            | 2.00                               | 2.02            |  |
| Ethics & Compliance                           |                 |  |                 |                 |                 |  |                 |                 |                                    |                 |  |
| Business Ethics Policy                        | Yes             | Yes                                    | Yes             | Yes             | Yes             | Yes  | Yes             | Yes             | Yes                                | n/a             |  |
| Anti-Bribery Ethics Policy                    | Yes             | Yes                                    | Yes             | Yes             | Yes             | Yes  | Yes             | Yes             | Yes                                | Yes             |  |
| Political Donations                           |                 |  |                 |                 | 0.00            | 0.00   | 0.00            | 0.00            |                                    |                 |  |
| Health & Safety                               |                 |  |                 |                 |                 |  |                 |                 |                                    |                 |  |
| Health and Safety Policy                      | Yes             | Yes                                    | Yes             | Yes             | Yes             | Yes  | Yes             | Yes             | Yes                                | Yes             |  |
| Fatalities - Employees                        | 0.00            | 1.00                                   | 0.00            | 0.00            | 1.00            | 1.00   | 0.00            | 0.00            | 0.00                               | 0.00            |  |
| Fatalities - Contractors                      | 0.00            | 3.00                                   | 0.00            | 0.00            | 0.00            |  |                 | 55.00           | 1.00                               | 2.00            |  |
| Fatalities - Total                            | 0.00            | 4.00                                   | 0.00            | 0.00            | 1.00            | 1.00   | 0.00            | 55.00           | 1.00                               | 2.00            |  |
| Lost Time Incident Rate - Employees           |                 |  |                 |                 | 0.04            | 0.05   | 0.00            | 0.00            | 0.00                               | 0.00            |  |
| Lost Time Incident Rate - Contractors         |                 |  |                 |                 | 0.00            |  |                 |                 | 0.01                               | 0.00            |  |
| Lost Time Incident Rate - Workforce           |                 |  |                 |                 |                 |  |                 |                 |                                    | 0.00            |  |
| Total Recordable Incident Rate - Employees    | 0.13            | 0.19                                   | 0.71            | 0.11            | 0.08            |  |                 | 0.00            | 0.00                               | 0.00            |  |
| Total Recordable Incident Rate - Contractors  | 0.02            | 0.11                                   | 0.05            | 0.07            | 0.16            |  |                 | 0.79            | 0.01                               | 0.01            |  |
| Total Recordable Incident Rate - Workforce    |                 |  |                 |                 |                 |  |                 |                 | 0.01                               | 0.01            |  |
| Human Capital                                 |                 |  |                 |                 |                 |  |                 |                 |                                    |                 |  |
| Training Policy                               | Yes             | Yes                                    | Yes             | Yes             | Yes             | Yes  | Yes             | Yes             | Yes                                | Yes             |  |
| Fair Remuneration Policy                      | No              | No                                     | No              | No              | No              | No   | No              | No              | No                                 | n/a             |  |
| Number of Employees - CSR                     | 12,623.00       | 12,484.00                              | 12,019.00       | 11,971.00       | 11,249.00       | 9,251.00   | 8,594.00        | 8,713.00        | 8,507.00                           | 8,748.00        |  |
| Number of Contractors                         | 29,832.00       | 29,874.00                              | 19,290.00       | 22,267.00       | 28,923.00       | 23,450.00  | 18,560.00       | 24,314.00       | 25,847.00                          | 27,629.00       |  |
| Employee Turnover Pct                         |                 |  |                 |                 |                 | 21.41  | 7.89            | 6.92            | 6.62                               | 5.75            |  |
| Pct Employees Unionized                       | 39.49           | 48.31                                  | 46.74           | 44.97           | 44.37           | 96.50  |                 | 34.50           | 33.03                              | 27.97           |  |
| Total Hours Spent by Firm - Employee Training | 142,112.00      | 355,562.00                             | 349,424.00      | 301,036.00      | 133,246.00      | 204,689.00                                       | 152,595.00      | 176,718.00      | 3,930.00                           |                 |  |
| Company Discloses Employee Engagement Score   | No              | No                                     | No              | No              | No              | No   | No              | No              | No                                 | n/a             |  |

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| For the period ending                              | 2016-3-31       | 2017-3-31            | 2018-3-31       | 2019-3-31       | 2020-3-31       | 2021-3-31  | 2022-3-31       | 2023-3-31       | 2024-3-31                          | 2025-3-31       |  |
| Supply Chain                                       |                 |                      |                 |                 |                 |  |                 |                 |                                    |                 |  |
| Social Supply Chain Management                     | Yes             | Yes                  | Yes             | Yes             | Yes             | Yes  | Yes             | Yes             | Yes                                | n/a             |  |
| Governance   |                 |                      |                 |                 |                 |  |                 |                 |                                    |                 |  |
| Audit Risk & Oversight                             |                 |                      |                 |                 |                 |  |                 |                 |                                    |                 |  |
| Years Auditor Employed                             | 3.00            | 4.00                 | 5.00            | 6.00            | 1.00            | 2.00   | 1.00            | 2.00            | 3.00                               | 4.00            |  |
| Size of Audit Committee                            | 3.00            | 4.00                 | 4.00            | 4.00            | 3.00            | 2.00   | 4.00            | 3.00            | 3.00                               | 3.00            |  |
| Number of Independent Directors on Audit Committee | 3.00            | 4.00                 | 4.00            | 4.00            | 2.00            | 1.00   | 4.00            | 3.00            | 3.00                               | 3.00            |  |
| Audit Committee Meetings                           | 9.00            | 10.00                | 13.00           | 12.00           | 8.00            |  | 4.00            | 12.00           | 11.00                              | 8.00            |  |
| Audit Committee Meeting Attendance Percentage      | 100.00          | 87.09                | 100.00          | 85.18           | 92.50           |  | 100.00          | 97.67           | 100.00                             | 95.83           |  |
| Board Composition                                  |                 |                      |                 |                 |                 |  |                 |                 |                                    |                 |  |
| Company Conducts Board Evaluations                 | Yes             | Yes                  | Yes             | Yes             | Yes             | Yes  | Yes             | Yes             | Yes                                | Yes             |  |
| Board Size   | 10.00           | 11.00                | 12.00           | 11.00           | 9.00            | 6.00   | 11.00           | 12.00           | 13.00                              | 11.00           |  |
| Number of Executives / Company Managers            | 5.00            | 5.00                 | 5.00            | 5.00            | 5.00            | 3.00   | 3.00            | 4.00            | 4.00                               | 5.00            |  |
| Number of Non Executive Directors on Board         | 5.00            | 6.00                 | 7.00            | 6.00            | 4.00            | 3.00   | 8.00            | 8.00            | 8.00                               | 6.00            |  |
| Number of Board Meetings for the Year              | 12.00           | 12.00                | 15.00           | 16.00           | 16.00           | 16.00  | 14.00           | 15.00           | 16.00                              | 10.00           |  |
| Board Meeting Attendance Pct                       | 96.63           | 84.42                | 96.22           | 85.26           | 94.25           | 97.17  | 93.27           | 97.45           | 94.69                              | 98.06           |  |
| Compensation                                       |                 |                      |                 |                 |                 |  |                 |                 |                                    |                 |  |
| Company Has Executive Share Ownership Guidelines   | No              | No                   | No              | No              | No              | No   | No              | No              | No                                 | No              |  |
| Director Share Ownership Guidelines                | No              | No                   | No              | No              | No              | No   | No              | No              | No                                 | No              |  |
| Size of Compensation Committee                     | 3.00            | 3.00                 | 3.00            | 3.00            | 3.00            | 3.00   | 4.00            | 3.00            | 4.00                               | 4.00            |  |
| Num of Independent Directors on Compensation Cmte  | 2.00            | 3.00                 | 3.00            | 2.00            | 2.00            | 1.00   | 3.00            | 2.00            | 3.00                               | 3.00            |  |
| Number of Compensation Committee Meetings          | 1.00            | 1.00                 | 2.00            | 1.00            | 1.00            | 3.00   | 1.00            | 6.00            | 2.00                               | 2.00            |  |
| Compensation Committee Meeting Attendance %        | 100.00          | 100.00               | 100.00          | 100.00          | 100.00          | 88.88  | 75.00           | 94.50           | 87.50                              | 100.00          |  |
| Diversity  |                 |                      |                 |                 |                 |  |                 |                 |                                    |                 |  |
| Number of Female Executives                        | 0.00            | 0.00                 | 0.00            | 0.00            | 0.00            | 0.00   | 0.00            | 0.00            | 0.00                               | 0.00            |  |

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|--|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Number of Women on Board                           | 0.00                         | 0.00                         | 2.00                         | 1.00                         | 0.00                         | 0.00                         | 1.00                         | 3.00                         | 3.00                         | 2.00                         |
| Independence Number of Independent Directors       | 3.00                         | 4.00                         | 7.00                         | 4.00                         | 2.00                         | 1.00                         | 6.00                         | 6.00                         | 6.00                         | 4.00                         |
| Nominations & Governance Oversight                 |                              |                              |                              |                              |                              |                              |                              |                              |                              |                              |
| Size of Nomination Committee                       | 3.00                         | 3.00                         | 3.00                         | 3.00                         | 3.00                         | 2.00                         | 4.00                         | 3.00                         | 4.00                         | 4.00                         |
| Num of Independent Directors on Nomination Cmte    | 2.00                         | 3.00                         | 3.00                         | 2.00                         | 2.00                         | 1.00                         | 3.00                         | 2.00                         | 3.00                         | 3.00                         |
| Number of Nomination Committee Meetings            | 1.00                         | 1.00                         | 2.00                         | 1.00                         | 1.00                         |                              | 1.00                         | 6.00                         | 2.00                         | 2.00                         |
| Nomination Committee Meeting Attendance Percentage | 100.00                       | 100.00                       | 100.00                       | 100.00                       | 100.00                       |                              | 75.00                        | 94.50                        | 87.50                        | 100.00                       |
| Sustainability Governance                          |                              |                              |                              |                              |                              |                              |                              |                              |                              |                              |
| Verification Type                                  | Yes                          | Yes                          | Yes                          | Yes                          | Yes                          | Yes                          | Yes                          | Yes                          | Yes                          | Yes                          |
| Employee CSR Training                              | Yes                          | Yes                          | Yes                          | Yes                          | Yes                          | Yes                          | Yes                          | Yes                          | Yes                          | n/a                          |
| Tenure Board Duration (Years)                      | 3.00                         | 3.00                         | 3.00                         | 3.00                         | 3.00                         | 3.00                         | 3.00                         | 3.00                         | 3.00                         | 3.00                         |

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