



May 29, 2026

BSE Limited
P J Towers,
Dalal Street,
Mumbai – 400001

National Stock Exchange of India Limited
Exchange plaza,
Bandra-Kurla Complex, Bandra (E)
Mumbai – 400051

Scrip Code: 542066

Scrip Code: ATGL

Sub: Business Responsibility and Sustainability Report for the Financial Year 2025-26

Dear Sir/Madam,

Pursuant to Regulation 34 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI Listing Regulations**"), we are submitting herewith the Business Responsibility and Sustainability Report for the Financial Year 2025-26 which is being sent through electronic mode to the Members.

The Integrated Annual Report along with the Business Responsibility and Sustainability Report for the Financial Year 2025-26 is also uploaded on the Company's website and can be accessed at www.adanigas.com.

You are requested to take the same on your record.

Thanking you,

Yours faithfully,
For **Adani Total Gas Limited**

Anil Agrawal
Company Secretary

Encl: As above

Adani Total Gas Limited
(Formerly known as Adani Gas Ltd)
Crest 4-5, Inspire Business Park
Shantigram, Nr. Vaishnodevi Circle,
S.G.Highway, Ahmedabad – 382 421
Gujarat, India
CIN: L40100GJ2005PLC046553

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Registered Office: "Adani Corporate House", Shantigram, Near Vaishno Devi Circle, S. G. Highway, Khodiyar, Ahmedabad - 382421

Business Responsibility and Sustainability Report FY 2025-26

SECTION A: GENERAL DISCLOSURES

I. Details of the Listed Entity

1	Corporate Identity Number (CIN) of the Listed Entity	: L40100GJ2005PLC046553
2	Name of the Listed Entity	: Adani Total Gas Limited (formerly Known as AGL)
3	Year of incorporation	: 2005
4	Registered office address	: "Adani Corporate House", Shantigram, Near VaishnoDevi Circle, S. G. Highway, Khodiyar, Ahmedabad – 382421, Gujarat, India.
5	Corporate address	: "Adani Corporate House", Shantigram, Near VaishnoDevi Circle, S. G. Highway, Khodiyar, Ahmedabad – 382421, Gujarat, India.
6	E-mail	: investor.agl@adani.com
7	Telephone	: +91 79 6624 3200
8	Website	: www.adanigas.com
9	Financial year for which reporting is being done	: 1 st April 2025 to 31 st March 2026
10	Name of the Stock Exchange(s) where shares are listed	: a) BSE Limited b) National Stock Exchange of India Limited
11	Paid-up Capital	: ₹ 109.98 crore
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	: Mr. Pranab Kumar Ghosh Vice President- HSE & Sustainability +91 79 6624 3226 investor.agl@adani.com
13	Reporting Boundary – Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	: Disclosures under this report are made on a consolidated basis, including the Company's wholly owned subsidiaries.
14	Name of assurance providers	: SGS India Private Limited
15	Type of assurance obtained	: Reasonable Assurance for BRSR Core Indicators; Limited Assurance for Select BRSR Indicators

II. Product/Services

16. 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	Distribution of gaseous fuels through mains	Sale of Piped Natural Gas (PNG), Compressed Natural Gas (CNG), Liquefied Natural Gas (LNG) Compressed Biogas (CBG) and Electric Vehicle Charging (EV)	99.20%

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

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Piped Natural Gas (PNG) / Compressed Natural Gas (CNG)	352004	99.20%
2	Electric Vehicle Charging (EV)	351303	
3	Compressed Biogas (CBG)	352003	

III. Operations**18. Number of locations where plants and/or operations/offices of the entity are situated:**

Location	Number of plants	No. of Offices	Total
National	2,533*	52	2,585
International	Nil	Nil	Nil

* This includes 29 City Gas Stations, 705 CNG Stations, 7 L-CNG Stations, and 27 stores under ATGL, along with 1,765 EV charging stations under ATEL and 02 biogas plants under ATBL.

19. Market served by the entity**a. No. of Locations**

Locations	Numbers
National (No. of States)	26*
International (No. of Countries)	Nil

*This includes ATGL's presence in 14 states, ATEL in 26 states, and ATBL in 1 state.

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

Nil

c. A brief on types of customers

ATGL develops and operates City Gas Distribution (CGD) networks to supply Piped Natural Gas (PNG) to industrial, commercial, and residential customers, and Compressed Natural Gas (CNG) to the transport sector. In addition, ATGL has diversified its customer offerings through subsidiaries in biomass-based energy solutions and e-mobility, charging infrastructure strengthening its portfolio of low-carbon and clean energy solutions.

IV. Employees**20. Details as at the end of Financial Year:****a. Employees and workers (including differently abled):**

Particulars	Total (A)	Male		Female	
		No. (B)	% (B/A)	No. (C)	% (C/A)
Employees					
Permanent (D)	492	480	98%	12	2%
Other than Permanent (E)	-	-	-	-	-
Total Employees (D+E)	492	480	98%	12	2%
Workers					
Permanent (F)	36	35	97%	1	3%
Other than Permanent (G)	93	91	98%	2	2%
Total Workers (F+G)	129	126	98%	3	2%

ii. Differently abled employees and workers:

Particulars	Total (A)	Male		Female	
		No. (B)	% (B/A)	No. (C)	% (C/A)
Differently Abled Employees					
Permanent (D)	2	1	50%	1	50%
Other than Permanent (E)	-	-	-	-	-
Total Differently Abled Employees (D+E)	2	1	50%	1	50%
Differently Abled Workers					
Permanent (F)	-	-	-	-	-
Other than Permanent (G)	1	1	100%	-	-
Total Differently Abled Workers (F+G)	1	1	100%	-	-

21. Participation/Inclusion/Representation of women

S. No.	Category	Total (A)	No. and % of females	
			No. (B)	% (B/A)
1	Board of Directors	10	1	10%
2	Key Management Personnel	3	-	-

22. Turnover rate for permanent employees and workers:

Category	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	19%	28%	20%	18%	11%	18%	13%	17%	13%
Permanent Workers	14%	100%*	18%	10%	0%	9%	-	-	-

*The reported female workers turnover rate is reflecting of a low female workers base. During reporting year, 2 female employees separated against an average female workers headcount of 2, resulting in a turnover rate of 100%.

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

23. (a) Names of holding/ subsidiary / associate companies / joint ventures

S. No.	Name of the holding / subsidiary / associate companies / joint ventures	Indicate whether it is a holding / subsidiary / associate / or joint ventures	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Adani TotalEnergies E-Mobility Limited	Subsidiary	100%	Yes
2.	Adani TotalEnergies Biomass Limited	Subsidiary	100%	Yes
3.	Indian Oil - Adani Gas Private Limited	Joint Venture	50%	No
4.	Smart Meters Technologies Private Limited	Joint Venture	50%	No

VI. CSR DETAILS

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013:	Yes
(ii) Turnover	₹ 5,397.90 crore
(iii) Net worth	₹ 4,185.12 crore

VII. Transparency and Disclosures Compliances

25. 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 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	Nil	Nil	NA	Nil	Nil	NA
Investors (other than shareholders)	Yes	Nil	Nil	NA	Nil	Nil	NA
Shareholders	Yes	7	0	NA	4	0	NA
Employees and workers	Yes	Nil	Nil	NA	Nil	Nil	NA
Customers*	Yes	98,726	9	Pending complaints as of March 31, 2026 have been subsequently resolved	74,622	14	Pending complaints as of March 31, 2025 have been subsequently resolved
Value Chain Partners	Yes	Nil	Nil	NA	Nil	Nil	NA
Others (please specify)	NA	Nil	Nil	NA	Nil	Nil	NA

26. Overview of the entity's material responsible business Conduct issues

Material Issue Identified	Indicate whether risk or opportunity	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)
Climate Change Adaptation and Mitigation	Risk / Opportunity	<p>Risk: Climate-related factors such as extreme weather events including high temperatures, floods and cyclones may affect infrastructure and operations. Evolving regulations and transition to alternative energy sources such as electric vehicles and hydrogen may impact demand for natural gas.</p> <p>Opportunity: Climate adaptation and mitigation support long-term sustainability. Efficiency improvements and transition to cleaner fuels can reduce costs and support new business opportunities.</p>	ATGL is investing in renewable energy solutions and methane leak detection systems to reduce emissions. Gas infrastructure is being strengthened to manage climate-related disruptions. The Company is developing clean energy solutions to align with regulatory trends and energy transition requirements.	Negative / Positive

Material Issue Identified	Indicate whether risk or opportunity	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)
E&S Impact of Products and Service	Risk / Opportunity	<p>Risk: Demand variability for end products may impact revenue stability and operational performance related to natural gas consumption.</p> <p>Opportunity: Transition to lower emission fuels and clean energy solutions supports regulatory alignment and incentivised investments under mechanisms such as low carbon fuel standards and similar frameworks.</p>	The Company is expanding into e-mobility and Compressed Biogas (CBG) businesses to diversify energy offerings. Leak Detection and Repair (LDAR) programmes are implemented to identify and manage methane emissions across gas networks.	Negative / Positive
Human Capital Management	Opportunity	Effective human capital management practices enhance workforce productivity, talent retention, reduce operational risks, and improve ESG performance.	ATGL has established workplace safety systems, fair labour practices and employee well-being programmes supported by structured policies, training initiatives and employee engagement processes.	Positive
Energy Security and Accessibility	Opportunity	Availability and timely supply of natural gas are important for operational continuity. Projected growth in natural gas demand from 6% to 15% in the energy mix by 2030 presents a growth opportunity for the business while supporting access to cleaner energy.	The Company is exploring alternative fuel solutions including lower emission fuels, supported by regulatory mechanisms that encourage transition from conventional fuels.	Positive
Community Relations	Opportunity	Strong engagement with local communities supports timely project execution and improves acceptance of infrastructure projects. It also helps address local concerns and maintain long-term relationships with stakeholders.	ATGL maintains structured stakeholder engagement processes, grievance redressal mechanisms, and CSR initiatives across locations. Programmes in education, health and clean energy contribute to community development and support smooth project implementation.	Positive

Material Issue Identified	Indicate whether risk or opportunity	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)
Corporate Governance	Opportunity	Effective governance supports transparency, regulatory compliance, and investor confidence. It strengthens risk management and improves oversight of sustainability and operational performance.	ATGL has established governance frameworks with Board oversight and defined policies. ESG considerations are part of decision processes and reporting. Governance systems support compliance, internal controls and monitoring of key business risks.	Positive

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	https://www.adanigas.com/investors/corporate-governance								
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) (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	<ul style="list-style-type: none"> ▪ ISO 9001:2015 - Quality Management System ▪ ISO 14001:2015 - Environmental Management System ▪ ISO 45001:2018 - Occupational Health and Safety Management System ▪ ISO 27001:2022 - Information Security Management Systems (certification process underway) ▪ ASME B31.8 - Gas Transmission and Distribution Piping Systems ▪ ASME B31.8S - Managing System Integrity of Gas Pipelines ▪ Applicable standards and regulations including NACE, PNGRB, T4S, IMS, ERDMP, and OISD 								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	a)	Purchase renewable energy up to 10MW for enhancement of renewable energy mix.							
	b)	Perform energy audits across 10 sites, including CNG stations, CGS and offices, to ensure optimal consumption of energy in FY27.							
	c)	Sustain 100% CNG powered LCV cascades where CNG ecosystem is available in FY27.							
	d)	Renew zero waste to landfill certification for all operational sites in FY27.							
	e)	Undertake leak detection and repair to reduce methane emissions across 5000+ km in FY 27.							
	f)	Undertake plantation of 50,000 trees in barren land area.							
	g)	Ensure training of 100% of employees and business partners in health, safety and ESG in FY27.							
	h)	Maintain Lost Time Injury Frequency Rate (LTIFR) below 0.5 In FY27.							
	i)	Assess 25,000 members of the community and drivers for vision screening and distribution of spectacles.							
	j)	Roll out comprehensive compliance policies and ensure training of 100% employees and stakeholders in FY27.							
6. Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met.	a)	A total of 657 (99%) CNG powered LCV cascades are present across the value chain.							
	b)	0.967 MW of rooftop solar panels have been installed across feasible locations, including CNG stations, CGS, offices and LCNG sites.							
	c)	Leak detection and repair has been carried out across 7,520 km to reduce methane emissions.							
	d)	Lost Time Injury Frequency Rate (LTIFR) is maintained at 0.323, which is below the target.							
	e)	23,000 students and 1,053 truck drivers have been assessed for vision screening, and spectacles have been distributed free of cost.							
	f)	1,097 drivers (100%) have been trained through defensive driver training programmes for road safety awareness.							
	g)	ATGL has secured "A" rating in CDP Climate Change, improving from B in the previous financial year.							
	h)	ATGL has received a score of 72 out of 100 in DJSI (S&P Global) and is ranked 9 th globally in the Oil and Gas sector.							
	i)	ATGL has received an ESG rating of 83.3 in the Leadership category from CareEdge, a SEBI-registered ESG rating provider.							

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Governance, Leadership and Oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements.	<p>ESG continues to remain in our focus as we scale our network to 11 lakh PNG connections, 15,500+ inch-km of steel network, 5,100 EV charging points, and 700+ CNG stations across the country. From our core business of city gas distribution to early and gainful diversification into EV charging, compressed biogas, and LNG for transport and mining segments, we remain committed to providing clean and affordable fuel options across our consumer segments.</p> <p>Our early adoption of sustainable and innovative practices such as emissions mapping, methane leak detection and repair, adoption of low-carbon transport solutions, solarisation, and energy efficiency practices in CGS are being implemented across our operations in 34 GAs and 95 districts. Our hydrogen blending pilot last year underlines ATGL's forward-looking approach and alignment with India's long-term vision of decarbonisation.</p> <p>We continue to strengthen employee wellbeing, safety culture, and community engagement across all areas of operation. Through initiatives such as Greenmosphere and development of ATGL Forest, with 50,000 trees planted every year, we continue to support biodiversity and community development, while maintaining strong focus on governance and transparent disclosures, and contributing to the national target of increasing natural gas share to 15% by 2030. Our social welfare initiatives, such as vision care programs which have benefited 23,000 school students and 1,053 drivers, run through the Adani Foundation, and are expected to have a wide-reaching impact in the communities we operate in.</p> <p>Our ESG initiatives continue to receive recognition across the industry, including a DJSI score improvement from 62 to 72, CDP rating upgrade from B to A, and the PNGRB award for Health, Safety, Sustainability, and Consumer Centricity, all of which underline our proactive approach and leadership in this area.</p>								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	<p>Mr Suresh P. Manglani Executive Director & CEO Board of Directors of the Company (Board)</p>								
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.	<p>Yes.</p> <p>The Company has a Corporate Responsibility Committee (CRC) with 100% independence at the Board level. The CRC oversees strategies, activities, and policies related to environmental, social, and governance aspects, including health and safety, human capital management, and other material issues, in line with the global context and evolving statutory requirements.</p>								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Governance, Leadership and Oversight	<p>In addition to the CRC, the Company has established other Board level Committees with responsibilities linked to sustainability:</p> <ol style="list-style-type: none"> Corporate Social Responsibility Committee: Responsible for identifying CSR initiatives and overseeing the implementation and monitoring of the CSR policy. Stakeholders' Relationship Committee: Focused on ensuring effective servicing and protection of stakeholder interests, including shareholders, debenture holders, other security holders, rating agencies, regulators, and customers. Public Consumer Committee: Oversees consumer services, including their improvement, Alternate Dispute Resolution (ADR) mechanisms, advertising practices, and compliance with consumer protection regulations. Risk Management Committee: Assists the Board of Directors in fulfilling its oversight responsibilities related to the Company's risk profile and risk management framework. 								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director/ Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Corporate Responsibility Committee (CRC)									Quarterly								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Corporate Responsibility Committee (CRC)									Quarterly								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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	<p>Yes</p> <p>The Company's policies are reviewed internally, and independent assessment by an external agency is undertaken as required. The Company has planned an external evaluation of its ESG governance framework, which will include an assessment of the effectiveness of its policies.</p>								

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

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

SECTION C: PRINCIPLE WISE PERFORMANCE

PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent and accountable.

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	4	<ol style="list-style-type: none"> 1. Corporate Governance and Compliance (Related party transactions, insider trading, sanctions compliance, Directors' responsibilities, Board effectiveness) 2. Financial Management and Risk Frameworks (Financial reporting and controls, credit risk management, capital management) 3. Strategy, Infrastructure and Project Excellence (Business strategy, project excellence, infrastructure development, sustainable infrastructure) 4. ESG and Energy Transition (ESG trends, energy transition, low-carbon and clean energy initiatives, sustainable business practices) 5. Digital Transformation and Technology (Digital transformation, artificial intelligence and automation, data-driven enterprise, digital applications) 6. Human Resource Management and Organisational Development (Human resource strategy, organisational development, digital culture, workforce agility) 	100%
Key Management Personnel	4	<ol style="list-style-type: none"> 1. Corporate Governance and Compliance (Related party transactions, insider trading, sanctions compliance) 2. Financial Management and Risk Frameworks (Financial reporting and controls, credit risk management, capital management) 3. Strategy, Infrastructure and Project Excellence (Business strategy, project excellence) 4. Digital Transformation and Technology (Digital transformation, artificial intelligence and automation, data-driven enterprise, digital applications) 5. Human Resource Management and Organisational Development (Human resource strategy, workforce development) 	100%

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
Employees other than BODs and KMPs	272	1. Ethics, Conduct and Workplace Behaviour (Code of Conduct, Prevention of Sexual Harassment) 2. Health, Safety and Operational Practices (Permit to work, first aid, CNG and PNG maintenance safety, gas commissioning) 3. Cybersecurity and Data Protection (Cybersecurity awareness) 4. Environmental and Management Systems (ISO standards awareness) 5. Digital Systems and Operational Tools (ESG Gensuite platform, CBuD application)	100%
Workers	87	1. Ethics, Conduct and Workplace Behaviour (Code of Conduct, Prevention of Sexual Harassment) 2. Health, Safety and Operational Practices (Incident reporting, road safety, excavation safety, use of personal protective equipment, job safety analysis, technical competency programmes) 3. Cybersecurity and Data Protection (Cybersecurity awareness)	100%

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

Monetary

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty / Fine					
Settlement					
Compounding Fees					

Non-Monetary

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

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
	Not Applicable

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, ATGL has adopted an Anti Corruption and Anti Bribery Policy that establishes clear principles and guidelines to prevent corruption, bribery, and unethical conduct across its operations. The policy defines prohibited practices, sets expectations for employees and business partners, and outlines roles and responsibilities to ensure compliance with applicable laws and ethical standards. It also provides mechanisms for reporting concerns and addressing violations.

The Anti-Corruption and Anti-Bribery policy is available at the following link:

<https://www.adanigas.com/-/media/Project/AdaniGas/Investors/Investor-download/Policies/ATGL-Anti-Corruption-and-Anti-Bribery-Policy1.pdf>

Other related policies are as below on anti-corruption or anti-bribery.

- Conflict of Interest Policy
- Donations, Social Funds, Contributions, Sponsorships and Corporate Social Responsibility
- Gifts and Hospitality Policy
- Human Resource Guidelines
- Interaction with Government and Public Officials
- Third-Party Due Diligence Policy
- Training and Communication Policy

5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for charges of bribery.

Category	FY 2025-26	FY 2024-25
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

6. Details of complaints regarding conflict of interest:

Particulars	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	NA	Nil	NA
Number of complaints received in relation to issues of Conflict of Interest of KMPs	Nil	NA	Nil	NA

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.

Not Applicable

8. Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) in the following format:

Particulars	FY 2025-26	FY 2024-25
Number of days of accounts payables	26.84	30.69

9. Open-ness of business

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	28.08%	18.10%
	b. Number of trading houses where purchases are made from	12	12
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	99.06%	99.99%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	68.00%	72.00%
	b. Number of dealers / distributors to whom sales are made	127	122
	c. Sales to top 10 dealers/ distributors as % of total sales to dealers / distributors	63.00%	46.00%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	2.15%	0.00%
	b. Sales (Sales to related parties / Total Sales)	0.79%	0.00%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0.00%	0.00%
	d. Investments (Investments in related parties / Total Investments made)	81.05%	94.60%

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
70	Defensive Driver Training (Road safety and risk-reduction program for vehicle drivers)	100%
1	Prevention of Sexual Harassment (POSH)	100%
5	Sessions covering safety awareness, Sodexo values, POSH and POSCO, glass and wood policy, basic etiquette, personal hygiene, Code of Conduct, and complaint handling	100%

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same.

Yes, the Company has processes in place to avoid and manage conflicts of interest involving members of the Board. These processes are governed by the Code of Conduct for the Board and Senior Management, which requires disclosure of any actual or potential conflicts of interest and outlines procedures for their review and management. The Code provides guidance on ethical conduct, decision making, and compliance to ensure that conflicts are appropriately identified and addressed.

The Code of Conduct is available at the following link:

<https://www.adanigas.com/-/media/Project/AdaniGas/Investors/Investor-download/Policies/Code-of-Conduct-for-Board-and-Sr-Management30032019.pdf>

PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe

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.

Type	FY 2025-26	FY 2024-25	Details of improvement in social and environmental aspects
Research & Development (R&D)	0%	0%	NA
Capital Expenditure (CAPEX)	1.46%	3.00%	<ol style="list-style-type: none"> 1. Investment in renewable energy initiatives, including the installation and operation of solar power generation systems. 2. Development and enhancement of IT infrastructure to support environmental protection and preventive solutions. 3. Integration and connectivity of CNG and CGS stations with Supervisory Control and Data Acquisition (SCADA) and/or SOUL systems. 4. Expenditure on fire safety systems, equipment, and detection mechanisms to prevent emissions arising from fire-related incidents.

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

Yes. Given its role as a gas utility service provider, ATGL follows defined procurement and supply chain processes that support sustainable sourcing. Sustainability considerations are incorporated into the Company's supplier selection and procurement practices through its overall supply chain governance framework, which guides sourcing decisions for materials and services used in operations.

Supplier expectations are clearly articulated through the Supplier Code of Conduct, which communicates the Company's values, ethical standards, and social and environmental requirements. Suppliers are encouraged to align with recognised standards such as SA 8000, ISO 14001:2015, and ISO 45001:2018. As part of vendor onboarding, suppliers are subject to screening and risk assessment to evaluate compliance with these expectations.

In addition, supplier evaluation mechanisms include an assessment scorecard that incorporates Environmental, Social, and Governance (ESG) parameters. Suppliers are categorised based on the value and nature of their engagement, and critical suppliers are assessed against predefined ESG criteria, supporting a structured and responsible approach to sustainable sourcing.

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

The Company is currently in the process of developing mechanisms to track the percentage of inputs sourced sustainably. The disclosure will be made in subsequent years once the mechanisms are established and data tracking is in place.

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.

Product	Process to safely reclaim the product
a. Plastics (including packaging)	Plastic waste generated from operations and packaging materials is segregated at source and managed in accordance with the Plastic Waste Management Rules, 2016 and subsequent amendments. Recyclable plastic waste is channelised to authorised recyclers.

Product	Process to safely reclaim the product
b. E-Waste	E-waste such as discarded electronic equipment, IT hardware, and accessories is managed in compliance with applicable e-waste regulations. Obsolete and end-of-life electronic items are handed over only to authorised e-waste recyclers for environmentally sound recycling and disposal.
c. Hazardous Waste	Hazardous waste generated from operations, if any, is handled, stored, transported, and disposed of as per the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016. Such waste is disposed of through Pollution Control Board-authorized recyclers or treatment, storage, and disposal facilities to ensure safe and compliant end-of-life management.
d. Other Waste	Other non-hazardous waste streams, including metal scrap and decommissioned assets, are managed through certified vendors to enable reuse, recycling, and diversion from landfills wherever feasible.

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

Given the nature of the Company’s products and service offerings, the provisions relating to Extended Producer Responsibility (EPR) are not applicable to the Company. Accordingly, a waste collection plan under EPR is not required.

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?

No, the Company has not conducted a Life Cycle Perspective / Life Cycle Assessment (LCA) for its services during the reporting period. This is primarily due to the nature of the Company’s operations, where a comprehensive life cycle assessment has not been identified as a material requirement at this stage.

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.

Not Applicable

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).

Not Applicable

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:

Not Applicable

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category.

Not Applicable

PRINCIPLE 3: Businesses should respect and promote the well-being of all employees, including those in their value chains**Essential Indicators****1. a. Details of measures for the well-being of employees:**

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	480	480	100%	480	100%	-	-	480	100%	0	0%
Female	12	12	100%	12	100%	12	100%	-	-	0	0%
Total	492	492	100%	492	100%	12	2%	480	98%	0	0%
Other than Permanent Employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

b. Details of measures for the well-being of workers:

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	35	35	100%	35	100%	-	-	35	100%	0	0%
Female	1	1	100%	1	100%	1	100%	-	-	0	0%
Total	36	36	100%	36	100%	1	3%	35	97%	0	0%
Other than Permanent Workers											
Male	91	91	100%	91	100%	-	-	91	100%	0	0%
Female	2	2	100%	2	100%	2	100%	-	-	0	0%
Total	93	93	100%	93	100%	2	2%	91	98%	0	0%

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the Company	0.1960	0.0219

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

S. No.	Benefits	FY 2025-26			FY 2024-25		
		No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. Of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
1	PF	100%	100%	Y	100%	100%	Y
2	Gratuity	100%	100%	Y	100%	100%	Y
3	ESI	NA	NA	NA	NA	NA	NA
4	Others-Please Specify	The Company offers employee benefits like superannuation, NPS and leave encashment, if opted for.					

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. The Company's corporate offices are designed to be accessible to persons with disabilities, in line with the requirements of the Rights of Persons with Disabilities Act, 2016. Accessibility provisions include ramps at entry points and within internal areas to facilitate smooth wheelchair access, as well as dedicated restrooms for differently abled employees and workers. Signage and layout planning are undertaken to support ease of navigation within office premises. The Company continues to review and enhance accessibility features to ensure an inclusive and barrier-free workplace environment.

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. The Company is committed to providing equal opportunity to all employees, including persons with disabilities, in accordance with the principles of the Rights of Persons with Disabilities Act, 2016. Equal opportunity is currently embedded within the Company's Human Rights Policy.

The Human Rights policy is available at the following link:

<https://www.adanigas.com/-/media/Project/AdaniGas/Investors/Investor-download/Policies/HumanRights-Policy1.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	91%	81%	-	-
Female	-	-	-	-
Total	91%	81%	-	-

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	The Company has established an internal grievance redressal system known as the Adani Grievance Management Tool. Permanent workers can submit grievances through this online portal. The grievance is received and acknowledged by the Grievance Redressal Committee (GRC) Secretary, following which it is reviewed and assigned to a designated investigator. The investigator conducts a detailed investigation and submits findings to the GRC Secretary, who places the matter before the GRC for resolution. The final decision and resolution are communicated to the complainant through the portal.

Category	Yes/No	Details of the mechanism in brief
Other than Permanent Workers	Yes	Contractual workers may raise grievances with their respective contractor representatives or Company supervisors. Contractors are expected to address and resolve such concerns. Where required, matters may be escalated to the Company's HR team and relevant functional heads for further resolution.
Permanent Employees	Yes	In addition to the online grievance redressal platform, the Company has a dedicated mechanism for the prevention, prohibition, and redressal of sexual harassment at the workplace, in compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. Internal Complaints Committees (ICCs) are constituted to inquire into such complaints. The Company regularly conducts workshops, training sessions, online modules, and awareness programs to sensitise employees on this subject.
Other than Permanent Employees	Yes	For consultants, retainers, suppliers, and other non-permanent personnel engaged on a contractual or project basis, grievance redressal provisions are governed by contractual terms. Any grievances may be raised with the relevant HR Business Partners and functional heads for appropriate review and resolution.

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

Category	FY 2025-26			FY 2024-25		
	Total employees/workers in respective category (A)	No. of employees/workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/workers in respective category (C)	No. of employees/workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees						
Male	480	0	0%	520	0	0%
Female	12	0	0%	17	0	0%
Total	492	0	0%	537	0	0%
Total Permanent Workers						
Male	35	0	0%	38	0	0%
Female	1	0	0%	3	0	0%
Total	36	0	0%	41	0	0%

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health & safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	480	335	70%	306	64%	520	429	83%	498	96%
Female	12	9	75%	8	67%	17	16	94%	17	100%
Total	492	344	70%	314	64%	537	445	83%	515	96%
Workers										
Male	35	20	57%	0	0%	38	28	74%	0	0%
Female	1	0	0%	0	0%	3	2	67%	0	0%
Total	36	20	56%	0	0%	41	30	73%	0	0%

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

Category	FY 2025-26			FY 2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who had a career review (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who had a career review (D)	% (D/C)
Permanent Employees						
Male	480	480	100%	520	492	95%
Female	12	12	100%	17	17	100%
Total	492	492	100%	537	509	95%
Permanent Workers						
Male	35	35	100%	38	38	100%
Female	1	1	100%	3	3	100%
Total	36	36	100%	41	41	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 such system?

Yes, the Company has implemented ISO 45001:2018 (Occupational Health and Safety Management System) across its operations, covering 74.78% of total revenue generating sites.

The occupational health and safety management system is applicable across the Company’s operations and supports a systematic approach to managing health, safety, quality, and environmental risks.

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

ATGL has established a comprehensive and structured risk management framework aligned with global best practices and business specific requirements. The processes used to identify and assess work-related hazards on both routine and non routine bases include:

- Safety Interventions (SI)
- Vulnerability Safety Risk (VSR) assessment
- Site Risk Field Audits (SRFA)
- Process Hazard Analysis (PHA)
- Pre Startup Safety Review (PSSR)
- Hazard Identification and Risk Assessment (HIRA)
- Job Safety Analysis (JSA)
- Hazard and Operability (HAZOP) studies
- Quantitative Risk Assessment (QRA)

ATGL adopts a participative and consultative approach, engaging employees, associates, and contract workers in identifying hazards and managing risks. Recognising the dynamic nature of operational risks, the Company follows the Hierarchy of Controls to mitigate risks effectively and achieve its objective of 'Zero Harm' while enabling sustainable growth. Routine risk based inspections, surveillance, and 24/7 monitoring of the City Gas Distribution (CGD) network are conducted. Identified action plans are reviewed periodically to prevent incidents and strengthen controls.

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

Yes. The Company uses the Adani Group's Incident Reporting and Investigation System to report work-related hazards, unsafe acts and conditions, near misses, injuries, illnesses, and serious incidents. The system includes transparent reporting mechanisms, root cause analysis, and defined corrective and preventive actions supported by tracking and closure of actions. An integrated digital platform enables timely reporting and escalation of safety concerns, and learnings from incidents are shared across the organisation through the Critical Vulnerable Factor (CVF) framework, with progress monitored at Group and Business safety forums.

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

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

Yes, employees and workers have access to non occupational medical and healthcare services.

Safety Incident/Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0.36	0.57
Total recordable work-related injuries	Employees	0	0
	Workers	6	7
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

The Company has established a dedicated Quality, Health, Safety and Environment (QHSE) management department responsible for overseeing QHSE aspects across its City Gas Distribution (CGD) network. A comprehensive QHSE Management System and Policy has been adopted, which is applicable to both employees and contractors.

All operational assets are certified by statutory regulators, including the Petroleum and Explosives Safety Organisation (PESO) and the Petroleum and Natural Gas Regulatory Board (PNGRB).

Leadership commitment to safety is demonstrated through a strong culture of felt leadership. Senior leaders regularly engage with site teams, contractors, and vendors through the "Suraksha Samwaad" (Safety Interaction) programme, which involves on-site interactions, observation of workplace conditions, appreciation of safe practices, discussion of potential hazards, and reinforcement of safe working behaviours through mutual dialogue.

A robust HSE governance framework is in place, comprising a Business-level Safety Committee and five Safety Task Forces. Each committee operates under a defined charter with clear KPIs and meets monthly to drive continual improvement in the safety management system. Further, HSE assurance audits are conducted both internally and externally, covering compliance with PNGRB regulations, workplace safety standards, asset integrity, and contractor safety practices.

The Company encourages proactive hazard identification and reporting. Employees and contractors are empowered to report unsafe conditions, near misses, and incidents through a mobile- and web-based incident reporting system. Engagement at all levels is further strengthened through Suraksha Samwaad, Safety Interaction programmes, and Safety Risk Field Audits (SRFA).

Risks and opportunities related to health and safety are identified by each department. The Company conducts 24/7 risk-based inspections, surveillance, and monitoring of its CGD network. Advanced safety studies, including Vulnerability Safety Risk assessments, HAZOP, HIRA, and Quantitative Risk Assessment (QRA), are undertaken to identify high-risk areas, with action plans periodically reviewed to strengthen preventive and mitigation measures.

Comprehensive ATGL HSE and ISO procedures are implemented across all processes. Mandatory safety induction training is provided to all employees and contractors, along with annual Safety, Technical and Operations Competency (STOC) training for contractor personnel, covering critical HSE requirements and procedures.

The Company is currently in the final phase of implementing a digital online work permit system, which will ensure strict compliance with site-related safety requirements and enhance workplace safety through digitalisation.

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

Category	FY 2025-26			FY 2024-25		
	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	NA	Nil	Nil	NA
Health & Safety	Nil	Nil	NA	Nil	Nil	NA

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% of the Company’s plants and offices were assessed for health and safety practices and working conditions. The assessment process is carried out through a systematic framework that integrates both internal evaluations and independent third-party reviews. This includes T4S assessments focused on operational safety practices and technical standards, IMS (Integrated Management System) audits to evaluate compliance with management systems, ERDMP internal audits to assess emergency preparedness and risk management systems, PNGRB compliance audits, and HSE scorecard evaluations to monitor and benchmark safety performance across locations.
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.

ATGL has institutionalised a dedicated mechanism to identify, address, and monitor safety related incidents and significant risks arising from health and safety assessments. The Company has implemented a Critical Vulnerable Factor (CVF) framework, through which root causes of incidents are systematically identified, corrective actions are defined, and compliance is tracked across all Geographical Areas (GAs). Progress against CVF action items is monitored and reviewed periodically to ensure timely closure and effectiveness.

In addition, the Company conducts Vulnerability Safety Risk (VSR) assessments to proactively identify potential risks associated with assets, operations, and processes. Actions emerging from these assessments are prioritised based on risk criticality and are closely monitored through the Business Safety Council until closure.

Based on safety related incidents, near misses, and findings from HSE assessments, the Company has implemented (or is in the process of implementing) the following key corrective and preventive actions:

- Dashcam-based live video monitoring introduced on a pilot basis for logistics vehicles operating on long routes to enhance driving safety and real time monitoring
- Journey risk management plans implemented for logistics vehicle movements to mitigate transportation-related risks
- Procurement and deployment of newly designed FRP telescopic ladders to eliminate the risk of electrocution
- Development of incident-based training videos, which are used as learning tools for employees and contractors
- Preparation and circulation of “Lessons Learned from Incidents” booklets across employees and business partners to prevent recurrence of similar incidents
- Launch of a mobile-based Emergency Response Management System (ERMS) application to strengthen emergency reporting, response coordination, and post incident analysis

- Deployment of mobile-based safety platforms for business partners, enabling hazard reporting, access to training materials, and closure of safety assessment observations.

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).

- a. Employees (Yes/No): Yes
- b. Workers (Yes/No): Yes

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

The Company has instituted a structured mechanism to ensure that statutory dues are appropriately deducted and deposited by its value chain partners. A dedicated digital portal is used to monitor and track statutory obligations, including applicable tax liabilities. Payments are made in accordance with the liabilities reflected on the portal, and statutory returns are filed within the prescribed timelines.

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 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

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

Yes. The Company provides transition assistance to support continued employability and effective management of career transitions resulting from retirement or termination of employment. Depending on business requirements and individual expertise, select highly qualified and experienced employees may be engaged post-retirement or post-separation as consultants or advisors, enabling continuity of knowledge, mentoring, and value creation while facilitating a gradual and meaningful career transition.

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	100% of the Company's value chain partners were assessed on health and safety practices and working conditions. These assessments are carried out through Samarthan, ATGL's flagship programme for evaluating maturity across contractors, covering health, safety, and environmental performance as well as compliance with applicable requirements. The process is further supported by onboarding and lifecycle management through Contractor Safety Management and SAP Ariba portal.
Working Conditions	

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.

Based on site assessments and Safety Risk Field Audits (SRFA), corrective actions are implemented to address identified health and safety risks and concerns among value chain partners.

- Counselling sessions are conducted with business partners across specific projects to address identified gaps and improve compliance with safety requirements.
- Penalties are imposed in cases of severe or repeated safety violations to ensure accountability and adherence to defined standards.
- The Samarthan Green Cap programme has been developed and implemented to enhance the safety capability and HSE maturity of business partners through structured capacity building initiatives.

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders.

Essential Indicators

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

ATGL follows a structured process to identify its key stakeholder groups. Any individual or group that has the ability to influence, or is influenced by, the Company’s activities, decisions, and operations is considered for identification as a stakeholder. The identified stakeholders are further assessed and classified based on their level of influence and the extent to which they are impacted by the Company’s operations.

Following this assessment, key stakeholders are categorised into internal and external groups. Internal stakeholders primarily include employees, while external stakeholders comprise suppliers, customers, business partners, regulatory and statutory authorities, and local communities in and around the Company’s operational sites. This enables focused engagement and effective management of stakeholder relationships.

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 & Marginalized Group (Yes/No)	Channels of communication	Frequency of engagement	Purpose and scope of engagement including topics concerns key and raised during engagement
Employees	No	Newsletters, townhall meetings, intranet portal	Continuous	To understand employee concerns and communicate key matters related to employee wellbeing, policies, and organisational initiatives
Suppliers	No	Supplier meetings and interactions	Continuous	To understand supplier concerns and address issues related to business relationships and operational requirements
Customers	No	Website and email communications	Continuous	To understand customer concerns and provide information on services, safety, and service updates
Local communities	Yes	Community meetings through NGO implementation partners, CSR programme implementation	As and when required	To understand community needs and concerns and address social, environmental, and developmental aspects around operational areas

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.

ATGL has a defined process for consultation with stakeholders on economic, environmental, and social matters. Stakeholder inputs are gathered through various engagement channels appropriate to each stakeholder group. Feedback and insights arising from these consultations are collated and reviewed by management and relevant functional teams. The consolidated feedback, along with key observations and recommendations, is presented to the Board during quarterly Board meetings, where it informs strategic direction and facilitates active dialogue on matters raised by stakeholders.

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, inputs are gathered from both internal and external stakeholders through various engagement channels, including structured consultations conducted as part of the materiality assessment process. Feedback and insights received from these stakeholders are analysed and prioritised to identify key ESG topics relevant to the business. The outcomes of this process are utilised in the development and refinement of the Company's ESG strategy, and are incorporated into relevant policies, programmes, and operational activities to address identified priorities.

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

ATGL engages with vulnerable and marginalised stakeholder groups primarily through its Corporate Social Responsibility (CSR) initiatives. These initiatives focus on areas such as education, healthcare, sustainable livelihoods, and climate action, which are aimed at addressing identified social and environmental needs. Engagement is carried out through needs assessments conducted in collaboration with local communities and implementation partners to understand key concerns and priority areas. The findings from these assessments inform project planning and execution, ensuring that interventions are responsive to the specific needs of vulnerable groups. Actions taken through these initiatives are periodically reviewed to assess effectiveness and enable continual improvement in addressing stakeholder concerns.

PRINCIPLE 5: Businesses should respect and promote human rights

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 2025-26			FY 2024-25		
	Total (A)	No. employees of workers covered (B)	% (B/A)	Total (A)	No. of employees/workers covered (D)	% (D/C)
Employees						
Permanent	492	392	80%	537	495	92%
Other than permanent	-	-	-	5	-	0%
Total Employees	492	392	80%	542	495	91%
Workers						
Permanent	36	26	72%	41	31	76%
Other than permanent	93	52	56%	108	55	51%
Total Workers	129	78	60%	149	86	58%

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

Category	FY 2025-26					FY 2024-25				
	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)
Permanent Employees										
Male	480	0	0	480	100%	520	0	0	520	100%
Female	12	0	0	12	100%	17	0	0	17	100%
Total	492	0	0	492	100%	537	0	0	537	100%
Other than Permanent Employees										
Male	-	-	-	-	-	4	0	0	4	100%
Female	-	-	-	-	-	1	0	0	1	100%
Total	-	-	-	-	-	5	0	0	5	100%
Permanent Workers										
Male	35	0	0	35	100%	38	0	0	38	100%
Female	1	0	0	1	100%	3	0	0	3	100%
Total	36	0	0	36	100%	41	0	0	41	100%
Other than Permanent Workers										
Male	91	0	0	91	100%	105	0	0	105	100%
Female	2	0	0	2	100%	3	0	0	3	100%
Total	93	0	0	93	100%	108	0	0	108	100%

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

(₹ in lakhs)

Particulars	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	4	52.97*	1	52.97*
Key Managerial Personnel	3	427.53	0	0
Employees other than BoD and KMP	477	12.42	12	13.4
Workers	35	9.52	1	4.7

*Represents the sitting fees and commission drawn by the Independent Directors during FY 2025-26

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	1.39	1.48

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, ATGL has a Grievance Redressal Committee that acts as the focal point for addressing and resolving human rights impacts or issues arising from its business activities.

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

The Company has internal mechanisms in place to address grievances related to human rights issues in accordance with its Human Rights Policy. The policy provides a framework for identifying and assessing potential risks or adverse impacts on human rights through due diligence processes and ongoing evaluation.

Grievances raised by employees are addressed through a structured Grievance Redressal Mechanism, supported by the Adani Grievance Management Tool. Complaints are received and acknowledged by the Secretary of the Grievance Redressal Committee (GRC) and are assigned to an investigator for detailed review. Upon completion of the investigation, the findings are submitted to the GRC Secretary and placed before the Grievance Redressal Committee for consideration. Based on the Committee’s review, appropriate resolutions are determined and implemented. The complainant is informed of the outcome and details of the resolution, ensuring a clear and transparent redressal process.

Read more on our Human Rights Policy: <https://www.adanigas.com/-/media/Project/AdaniGas/Investors/Investor-download/Policies/ATGL-Human-Rights-Policy1.pdf>

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

Category	FY 2025-26			FY 2024-25		
	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	-	Nil	Nil	-
Discrimination at workplace	Nil	Nil	-	Nil	Nil	-
Child Labour	Nil	Nil	-	Nil	Nil	-
Forced Labour / Involuntary Labour	Nil	Nil	-	Nil	Nil	-
Wages	Nil	Nil	-	Nil	Nil	-
Other human rights related issues	Nil	Nil	-	Nil	Nil	-

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

Parameter	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees / workers	Nil	Nil
Complaints on POSH upheld	Nil	Nil

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

ATGL has established multiple mechanisms to prevent adverse consequences to complainants in cases relating to discrimination and harassment. The Vigil Mechanism / Whistle Blower Policy provides adequate safeguards against any form of discrimination or victimisation of employees and Directors, enabling them to raise concerns without fear of reprisal, discrimination, or adverse employment consequences.

In addition, the Diversity and Inclusion Policy clearly states that the Company does not tolerate threats or acts of retaliation of any kind against individuals who, in good faith, report concerns or provide information during the reporting or investigation of conduct reasonably believed to violate the policy.

Further, the Prevention of Sexual Harassment (POSH) Policy lays down procedures to address complaints of sexual harassment while ensuring confidentiality, protection of the complainant, and safeguards against retaliation throughout the inquiry process.

The policies are available at the following links:

Vigil Mechanism / Whistle Blower Policy: <https://www.adanigas.com/-/media/Project/AdaniGas/Investors/Investor-download/Policies/ATGL-Whistle-Blower-Policy1.pdf>

Diversity, Equity and Inclusion Policy: <https://www.adanigas.com/-/media/Project/AdaniGas/Investors/Investor-download/Policies/ATGL-Diversity-Equity-and-Inclusion-Policy.pdf>

Prevention of Sexual Harassment (POSH): <https://www.adanigas.com/-/media/Project/AdaniGas/Investors/Investor-download/Policies/Prevention-of-Sexual-Harrsment1.pdf>

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

Yes, human rights requirements are incorporated into the Company's business agreements and contracts. All tender documents include mandatory human rights clauses that must be accepted by bidders through the designated portal before participation. In addition, all business partners are required to comply with the Supplier Code of Conduct and the Human Rights Policy, both of which outline expectations relating to human rights standards.

10. Assessment for the year:

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

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

No significant risks or concerns were identified from the assessments conducted.

Leadership Indicators

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

Nil

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

The Company identifies and assesses potential risks and adverse impacts related to human rights through its established policies and operational processes. This includes periodic evaluation of operations and business relationships to ensure alignment with its Human Rights Policy and applicable regulatory requirements.

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?

Yes, the premises are accessible to differently abled visitors in accordance with the requirements of the Rights of Persons with Disabilities Act, 2016.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	100%
Discrimination at workplace	100%
Child Labour	100%
Forced Labour/Involuntary Labour	100%
Wages	100%
Others – please specify	NA

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

No significant risks or concerns were identified from the assessments conducted.

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment**Essential Indicators****1. Details of total energy consumption (in GJ) and energy intensity, in the following format:**

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A)	4,067	3,966
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumption (A+B+C)	4,067	3,966
From non-renewable sources		
Total electricity consumption (D)	2,43,336	2,23,823
Total fuel consumption (E)	8,69,494	7,91,344**
Energy consumption through other sources (F)	-	-
Total energy consumption from non-renewable sources (D+E+F)	11,12,830**	10,15,167**
Total energy consumed (A+B+C+D+E+F)	11,16,897	10,19,133**
Energy intensity per rupee of turnover (Total energy consumption / Revenue from operations) (GJ / crore ₹)	174.28	188.32**
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumption / Revenue from operations adjusted for PPP) (GJ / million USD)	354.49	383.98**
Energy intensity in terms of physical output (Total energy consumption / Total physical output*) (GJ / million KWh)	97.68	110.19**

* Physical output has been standardised by converting gas sales and EV charging sales into million KWh.

** Note: The total energy consumption from fuel for FY 2024-25 has been revised to include captive CNG usage as well as fuel consumed for transportation activities. The revised figures have been assured by a third-party assurance provider.

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

Yes, independent assurance has been carried out by SGS India Private Limited for FY 2025-26.

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.

Not applicable, as ATGL's business operations are not covered under the PAT Scheme.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	12,663	10,651
(ii) Groundwater	93,842	78,881
(iii) Third party water	18,081	18,176
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (i + ii + iii + iv + v)	1,24,587	1,07,708
Total volume of water consumption	1,24,587	1,07,708

Parameter	FY 2025-26	FY 2024-25
Water intensity per rupee of turnover (Water consumption / Revenue from operations) (KL / crore ₹)	19.44	20.00
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) *** (Total water consumption / Revenue from operations adjusted for PPP) (KL / million USD)	39.54	40.56
Water intensity in terms of physical output (Total water consumption / Total physical output*) (KL / million KWh)	10.90	11.64

* Physical output has been standardised by converting gas sales and EV charging sales into million kWh.

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

Yes, independent assurance has been carried out by SGS India Private Limited for FY 2025-26.

4. Provide the following details related to water discharge:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment		
(i) To Surface water		
- No treatment	-	-
- With treatment – Secondary Treatment	-	-
(ii) To Groundwater		
- No treatment	-	-
- With treatment – Secondary Treatment		
(iii) To Seawater		
- No treatment	-	-
- With treatment – Secondary Treatment	-	-
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – Secondary Treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – Secondary Treatment	-	-
Total water discharged	-	-

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

Yes, independent assurance has been carried out by SGS India Private Limited for FY 2025-26.

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

The Company's operations do not involve industrial water use. Water is used solely for domestic purposes, and no process effluent is generated.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	kg/year	111.39	108.66*
SOx	kg/year	0.96	0.00
Particulate matter (PM)	kg/year	84.98	93.42*
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous Air Pollutants (HAP)	-	-	-
Others – please specify	-	-	-

* Air emissions for FY 2024-25 are revised as per changed methodology with operational hours considerations to be average 75 hours/year. The revised figures have been assured by a third-party assurance provider.

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

Yes, independent assurance has been carried out by SGS India Private Limited for FY 2025-26.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	91,721	80,662
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	47,991	45,200
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO ₂ e / crore ₹	21.80	23.00
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	tCO ₂ e / million USD	44.34	47.40
Total Scope 1 and Scope 2 emission intensity in terms of physical output (Total Scope 1 and Scope 2 GHG emissions / Total physical output*)	tCO ₂ e / million kWh	12.22	13.60

* Physical output has been standardised by converting gas sales and EV charging sales into million kWh.

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

Yes, independent assurance has been carried out by SGS India Private Limited for FY 2025-26.

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

• **Renewable Energy Integration**

ATGL has deployed solar photovoltaic (PV) panels across multiple operational locations. To date, 55 sites have been equipped with solar installations, with a cumulative installed capacity of approximately 0.97 MW. This initiative supports the Company's efforts to reduce emissions and increase the share of renewable energy in its overall energy mix. In addition, procurement of approximately 7.0 MW of renewable captive green power is in the advanced stages of implementation.

• **Energy Efficiency and Audits**

A total of 72 electrical energy audits have been conducted across ATGL's operational locations, including CNG stations, City Gas Stations, and offices. These audits were undertaken with an objective to identify opportunities for reducing energy consumption and improving efficiency. Based on the findings, several energy conservation measures have been implemented, including installation of LED lighting, energy-efficient air conditioning systems, occupancy sensors, and timer-based controls, subject to feasibility. These practices are also being promoted among customers to encourage adoption of energy-efficient solutions.

• **Decarbonisation of Fleet Operations**

ATGL has undertaken a transition of its owned and contracted transport fleet, including LCV and HCV cascades, office vehicles, and emergency response vehicles, from High-Speed Diesel (HSD) to Compressed Natural Gas (CNG). As a result, more than 657 LCVs are now powered by CNG. The Company is further exploring additional low-carbon transport options, including electric vehicles and hydrogen-based trucks, to reduce emissions from its logistics operations.

• **Methane Emissions Management**

The Company has implemented a Leak Detection and Repair (LDAR) programme to monitor and reduce methane emissions across its pipeline network in line with environmental regulations. Leak detection activities have been carried out across more than 7,520 km of network by field personnel. Identified leaks are addressed promptly to minimise emissions, recognising that methane has a significantly higher global warming potential compared to carbon dioxide. This initiative contributes to reducing the Company's overall emissions footprint.

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

Parameter	FY 2025-26	FY 2024-25
Total waste generated (in metric tonnes)		
Plastic waste (A)	7.61	11.75
E-waste (B)	-	3.18
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	1.00	-
Battery waste (E)	2.34	3.24
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	50.00	30.88
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	66.40	90.72
Total (A+B + C + D + E + F + G+ H)	127.35	139.78
Waste intensity per million ₹ of turnover (Total waste generated / Revenue from operations) (MT / crore ₹)	0.0198	0.0258
Waste intensity per million ₹ of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (MT / million USD)	0.0404	0.0526
Waste intensity in terms of physical output (Total waste generated / Total physical output*) (MT / million KWh)	0.0111	0.0151

* Physical output has been standardised by converting gas sales and EV charging sales into million kWh.

Parameter	FY 2025-26	FY 2024-25
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste (Hazardous Waste)		
(i) Recycled	-	-
(ii) Re-used	52.34	34.06
(iii) Other recovery operations	-	-
Total	52.34	34.06
Category of waste (Non-Hazardous Waste)		
(i) Recycled	74.01	102.48
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	74.01	102.48
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste (Hazardous Waste)		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
Total	-	-
Category of waste (Non-Hazardous Waste)		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	1	3.24
Total	1	3.24

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

Yes, independent assurance has been carried out by SGS India Private Limited for FY 2025-26.

10. 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.

ATGL follows a structured waste management approach guided by the Reduce, Reuse, and Recycle (3R) philosophy. Waste management practices are aligned with ISO 14001 requirements and applicable national and local regulations to ensure safe handling and environmentally responsible disposal. In line with the Environment Policy, Resource Conservation Policy, and Zero Waste to Landfill Policy, the Company undertakes initiatives to develop and implement technologies that reduce waste generation and toxicity while promoting sustainable resource use.

- Hazardous waste, including e-waste and used batteries, is managed in accordance with the Hazardous Waste Management Rules, 2016, covering compliant handling, storage, transportation, and disposal through PCB authorised recyclers.
- Non hazardous waste such as metal scrap and waste generated from decommissioned assets is managed through certified vendors to enable recovery and diversion from landfills.
- Plastic waste is managed in line with the Plastic Waste Management Rules, 2016 and subsequent amendments, including efforts to minimise the use of single use plastic and ensure authorised recycling.

Efforts to reduce chemical risks are also undertaken within operational processes, including the transition from the hazardous odorant Ethyl Mercaptan to Scentinel S20, a less hazardous alternative. Additionally, four of our operational sites have achieved Zero Waste to Landfill (ZWL) certification, with more than 99.21% of waste diverted from landfills across these locations. Further, five of our offices are certified as single use plastic free, contributing to ATGL's broader efforts in responsible waste and resource management.

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Not Applicable			

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
None					

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

Yes, ATGL is compliant with all applicable environmental laws, regulations, and guidelines in India.

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non- compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Not Applicable				

Leadership Indicators

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

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

- (i) Name of the area
(ii) Nature of operations
(iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal	-	-
Total volume of water consumption	-	-
Water intensity per rupee of turnover (Water consumed / turnover)	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment		
(i) Into Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged	-	-

*None of the operational sites of the Company are located in water - stressed areas. Accordingly, water consumption from areas of water stress has been reported as NIL for the reporting period.

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

Yes, independent assurance has been carried out by SGS India Private Limited for FY 2025-26.

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

Parameter	UOM	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	26,29,219	20,74,877
Total Scope 3 emissions per rupee of turnover (Total Scope 3 GHG emissions / Revenue from operations)	tCO ₂ e / crore ₹	410.26	383.00
Total Scope 3 emission intensity in terms of physical output (Total Scope 3 GHG emissions / Total physical output*)	tCO ₂ e / million KWh	229.93	224.33

* Physical output has been standardised by converting gas sales and EV charging sales into million kWh.

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

Yes, independent assurance has been carried out by SGS India Private Limited for FY 2025-26.

3. 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.

Not Applicable

4. 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:

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
1	Zero Waste to Landfill (ZWL) Certification	Implementation of waste segregation, recycling, and responsible disposal practices across sites.	More than 99.21% of waste diverted from landfill through recycling, with 4 GAs certified as Zero Waste to Landfill sites.
2	Single Use Plastic (SUP) Reduction	Elimination of single-use plastic across office locations and promotion of sustainable alternatives.	Single-use plastic eliminated across 5 ATGL offices, supporting reduction in plastic waste generation.
3	Water Audits and Rainwater Harvesting	Water audits conducted across sites and implementation of rainwater harvesting and conservation measures.	Water audits completed for 72 sites, with measures in place to support water conservation and progress towards water neutrality.

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

The Company has an Emergency Response and Disaster Management Plan (ERDMP) implemented across all operating locations, in line with PNGRB requirements. The plan outlines procedures for identifying hazards, assessing risks, and implementing mitigation measures to minimise impacts on people, assets, and the environment. It establishes resource allocation protocols, operational and crisis management procedures, and provides for the coordinated mobilisation of relevant emergency services and support agencies, including fire and rescue services, police services, medical and ambulance teams, and other government and non government agencies. The ERDMP is reviewed and updated every five years to ensure continued effectiveness.

6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

No significant adverse environmental impacts arising from the Company's value chain have been identified. The Company works closely with its value chain partners to ensure adherence to applicable environmental standards and regulatory requirements.

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

During onboarding, 100% of our value chain partners are evaluated by an external agency using a comprehensive checklist that includes environmental parameters.

8. How many Green Credits have been generated or procured:

a. By the listed entity

During the reporting period, the entity generated 2,736 tCO₂e equivalent green credits under the VERRA VCS Programme. No green credits were procured during the reporting period.

b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners

Not Applicable

PRINCIPLE 7: Businesses when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent**Essential Indicators****1. a) Number of affiliations with trade and industry chambers/ associations.**

Eight (08)

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	Natural Gas Society	National
2	Associated Chambers of Commerce and Industry of India (ASSOCHAM)	National
3	Federation of Indian Chambers of Commerce and Industry (FICCI)	National
4	Confederation of Indian Industry (CII)	National
5	Indian Biogas Association	National
6	Association of CGD Entities	National
7	Indian Business and Biodiversity Initiative (IBBI)	National
8	United Nations Global Compact (UNGC)	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
NA	NA	NA

Leadership Indicators**1. Details of public policy positions advocated by the entity:**

S. No.	Public policy advocated	Method resort for such advocacy	Whether the information is available in public domain? (Yes/No)	Frequency of review by board (Annually/ Half yearly/ Quarterly/ Other-please specify)	Web Link, if available
-	NA	NA	NA	NA	NA

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development**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 of the project	Brief details of the project	SIA Notification No.	Date of Notification	Whether conducted by independent external agency? (Yes/No)	Results communicated in public domain (Yes / No)	Relevant Web link
Nil						

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

S. No.	Name of the project for which R&R is going on	State	District	No. of Project Affected Families (PAFs)	No. of PAFs covered by R&R	Amounts paid to% of PAFs in the FY (in ₹)
Nil						

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

ATGL has a well-defined mechanism in place to receive and address community grievances. The Geographical Area (GA) Head, who serves as the key on-site personnel, is the first point of contact for community members and may receive grievances either orally or in writing. In case a grievance is raised, the GA Head reviews the concern and communicates it to the Regional Head or the CEO, as appropriate, to enable timely redressal and ensure appropriate action is taken.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ Small producers	11%	10%
Directly from within India	100%	100%

5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost.

Location	FY 2025-26	FY 2024-25
Rural	0%	0.25%
Semi-urban	1.54%	1.05%
Urban	12.86%	8.50%
Metropolitan	85.60%	90.19%

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

S. No.	State	Aspirational District	Amount Spent in ₹
1	Madhya Pradesh	Chhatarpur	4,68,800
2	Chhattisgarh	Korba	40,400
3	Maharashtra	Akola, Washim	84,000
4	Assam	Baksa, Bongaigaon	68,000

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

No

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

Not Applicable

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

Not Applicable

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:

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating of benefits share
Not Applicable				

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

Name of authority	Brief of case	Corrective action taken
Not Applicable		

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1	Adani Vidya Mandir, Ahmedabad	996	100%
2	Eye screening	24,052	96%
3	Defensive Driver Training	784	100%

PRINCIPLE 9: Businesses should engage with and provide value to their consumers in responsible manner

Essential Indicators

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

ATGL has established multiple consumer touchpoints to enable receipt of complaints and feedback through both digital and physical channels. A structured process supported by standard operating procedures, defined turnaround times, and an escalation matrix governs the handling and resolution of all consumer complaints, irrespective of the channel through which they are received. Consumers may submit complaints and feedback through the following platforms:

- **ATEL contact centre:** Provides 24x7 customer support for complaint registration and service related assistance.
- **Customer helpline number:** Provides direct telephonic access for registering complaints, seeking assistance, and addressing service related queries.
- **Interactive Voice Response System (IVRS):** A cloud based, SAP integrated system that enables automated complaint logging, digital ticket generation, routing of service requests, and efficient handling of emergency calls.
- **MyAdaniGas mobile app:** Enables consumers to register complaints and service requests digitally through an integrated ticket management system.
- **AdaniGas website:** Provides an online interface for lodging complaints and tracking service requests.
- **Video contact centre:** Offers personalised virtual assistance, enabling issue resolution without the need for physical visits.
- **Email address:** Enables consumers to submit complaints and feedback electronically.
- **Customer delight offices:** Offers in person support at designated locations for complaint registration and resolution.
- **Self service kiosks:** Allow consumers to raise service requests and complete routine transactions independently.

Complaints received through external channels, including the MoPNG portal, PNGRB portal, consumer forums, and social media platforms, are also captured and addressed through the internal redressal framework. A feedback loop is maintained wherein customer feedback is reviewed and analysed post resolution to identify areas of improvement and implement corrective actions.

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

Business	As a percentage to total turnover
Environment and Social parameters relevant to product	-
Safe and responsible usage	100%
Recycling and/or safe disposal	-

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

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Nil	Nil	-	Nil	Nil	-
Advertising	Nil	Nil	-	Nil	Nil	-
Cyber-security	Nil	Nil	-	Nil	Nil	-
Delivery of essential services	98,726	9	-	74,622	14	-
Restrictive Trade Practices	Nil	Nil	-	Nil	Nil	-
Unfair Trade Practices	Nil	Nil	-	Nil	Nil	-
Others	74,723	6,333	-	69,558	4,477	-

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

Category	Number	Reasons 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, the Company has a framework in place to address cybersecurity and data privacy risks through its Data Privacy Policy, Cyber Security Policy, and Privacy Policy. These policies cover key aspects such as consent management, data security and protection, identification and mitigation of cyber and privacy risks, and data breach management.

The policies are available at the following links:

Data Privacy Policy: <https://www.adanigas.com/-/media/Project/AdaniGas/Investors/Investor-download/Policies/ATGL-Data-Privacy-Policy1.pdf>

Cyber Security Policy: <https://www.adanigas.com/-/media/Project/AdaniGas/Investors/Investor-download/Policies/Cybersecurity-Policy1.pdf>

Privacy Policy: <https://www.adanigas.com/en/privacy-policy>

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.

Not Applicable

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches

Nil

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

NA

- c. Impact, if any, of the data breaches

NA

Leadership Indicators

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

Information on ATGL's services such as Residential PNG, Commercial PNG, Industrial PNG, and CNG can be accessed through the Company's website at www.adanigas.com/#servicesSec.

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

The Company undertakes the following initiatives to inform and educate consumers on safe and responsible usage of PNG and CNG services:

- **Consumer outreach and awareness programmes:** Initiatives such as My Customer My Pride (MCMP) 2.0, Customer Coach 2.0 Programme, Doorstep Customer Delight Campaign (CDC), and Digital Drive Campaigns are conducted through demonstrations, webinars, digital campaigns, mobile vans, and on ground engagement to promote safe usage and service awareness.
- **Safety communication at consumer premises:** Safety kits containing do's and don'ts are provided during installation of new gas connections, and key safety instructions along with emergency contact details are displayed on gas meters at consumer premises.
- **Thematic and digital safety campaigns:** Targeted initiatives such as Dial Before Dig, festival specific safety campaigns, and periodic safety messages on social media platforms are undertaken to enhance consumer awareness.
- **Operational safety alerts:** Adequate levels of odorant are maintained in gas supply to enable early detection of gas leaks, and regular alerts are issued to CNG consumers regarding periodic hydro testing requirements.

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

ATGL has established communication mechanisms to keep consumers informed of any risk of disruption or discontinuation of gas supply. In cases of planned shutdowns, undertaken for infrastructure expansion or to enhance reliability of the gas supply network, industrial and commercial customers are informed in advance through SMS and email notifications.

In the event of unplanned gas supply disruptions, typically arising due to third party damage to gas pipelines, affected or potentially affected consumers are notified promptly through SMS or emails. For domestic PNG consumers, such unplanned disruptions are communicated through text messages sent to registered mobile numbers, ensuring timely awareness and appropriate safety response.

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, as a utility service provider, ATGL provides information on its services beyond the disclosures mandated under applicable local laws. Information relating to services, safety practices, usage guidelines, and service updates is shared with consumers through multiple channels, including the Company's website, brochures, SMS communications, and other appropriate digital and physical modes.

ATGL conducts an annual Customer Satisfaction (C-SAT) Surveys across key areas of operation. These surveys are administered through the mobile application and email platforms to capture real time consumer feedback, and the results are reviewed and analysed to identify service enhancements and improvement actions.



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INDEPENDENT ASSURANCE STATEMENT

Independent Assurance Statement to Adani Total Gas Limited on its BRSR Report for the FY 2025-26

Nature of the Assurance

SGS India Private Limited (hereinafter referred to as 'SGS India') was commissioned by Adani Total Gas Limited (the 'Company' or 'ATGL') to conduct an independent assurance of the Company's Business Responsibility and Sustainability Reporting (BRSR) (the 'Report') for the reporting period of April 1, 2025, to March 31, 2026. The boundary of this report includes 29 City Gas Stations, 705 CNG Stations, 7 L-CNG Stations, and 27 stores under ATGL, along with 1,765 EV charging stations under ATEL and 2 biogas plants under ATBL, spread across India.

Intended Users of this Assurance Statement

This Assurance Statement is provided with the intention of informing all Adani Total Gas Limited internal and external stakeholders.

Responsibilities

The sustainability information in the Report and its presentation are the responsibility of the directors or governing body and the management of Adani Total Gas Limited. SGS has not been involved in the preparation of any of the material included in the Report. Our responsibility is to express an opinion on the text, data, graphs, and statements within the scope of assurance based upon sufficient and appropriate objective evidence.

Assurance Standard, Type and Level of Assurance

The assurance of this report has been conducted according to the AA1000 Assurance Standard (AA1000AS v3), a standard used globally to provide assurance on sustainability-related information across organizations of all types, including the evaluation of the nature and extent to which an organization adheres to the AccountAbility Principles (AA1000AP, 2018).

The assurance engagement has been conducted at a combination of High and Moderate levels of scrutiny, reflecting variation in assurance levels across the defined scope.

Specifically:

1. Reasonable Assurance (High – Type 2, v3) has been applied to the BRSR Core disclosures, and
2. Limited Assurance (Moderate – Type 2, v3) has been applied to the BRSR Non-Core disclosures; in accordance with the requirements of the AA1000 Assurance Standard (AA1000AS v3), BRSR Core and Non-Core Framework for Assurance and ESG Disclosures for Value Chain (Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026), dated January 30, 2026 circular and with reference to GHG Protocol.

Scope of Assurance

The scope of the assurance included evaluation of the quality, accuracy, and reliability of specified performance information as detailed below, and evaluation of adherence to the following reporting criteria:

1. AA1000 Accountability Principles (2018)
2. GHG (Greenhouse Gas) Protocol.
3. AA1000AS Type 2 assurance has been performed with a combination of high and moderate levels, while ISAE 3000 (Revised) and ISAE 3410 engagements have been conducted at a limited level of assurance.



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4. SEBI (Securities and Exchange Board of India) defined BRSR Core and Non-Core Framework for Assurance and ESG Disclosures for Value Chain (Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026), dated 30 January 2026 circular.

Specified Performance Information and Disclosures Included in Scope as follows:

Annexure A

The BRSR Core indicators that were subject to verification under this assurance engagement are detailed below:

Sr.No.	BRSR Core Attribute	BRSR Core Indicator
1	Greenhouse gas (GHG) footprint	<ul style="list-style-type: none"> ≈ Total scope 1 emissions ≈ Total scope 2 emissions ≈ GHG emission intensity (scope 1 +2)
2	Water footprint	<ul style="list-style-type: none"> ≈ Total water consumption ≈ Water consumption intensity ≈ Water discharge by destination and levels of treatment
3	Energy footprint	<ul style="list-style-type: none"> ≈ Total energy consumed ≈ % of energy consumed from renewable sources ≈ Energy intensity
4	Embracing circularity	<ul style="list-style-type: none"> ≈ Plastic waste ≈ E-waste ≈ Bio medical waste ≈ Construction and demolition waste ≈ Battery waste ≈ Radioactive waste ≈ Other hazardous waste ≈ Other non-hazardous waste ≈ Total waste generated ≈ Waste intensity ≈ Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations. ≈ For each category of waste generated, the total waste disposed of by the nature of the disposal method
5	Employee well-being and safety	<ul style="list-style-type: none"> ≈ Spending on measures towards the well-being of employees as a % of the total revenue of the Company ≈ Details of safety-related incidents for employees
6	Enabling gender diversity in business	<ul style="list-style-type: none"> ≈ Gross wages paid to females as % of wages paid. ≈ Complaints on POSH
7	Enabling inclusive development	<ul style="list-style-type: none"> ≈ Input material sourced from MSMEs/ small producers as % of total purchases. ≈ Job creation in smaller towns: Wages paid to people employed in smaller towns as % of total wage cost
8	Fairness in engaging with customers and suppliers	<ul style="list-style-type: none"> ≈ Instances involving loss/breach of data of customers as a percentage of total data breaches or cybersecurity events. ≈ Number of days of accounts payable
9	Openness of business	<ul style="list-style-type: none"> ≈ Concentration of purchases & sales done with trading houses, dealers, and related parties ≈ Loans and advances & investments with related parties



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Annexure B

The BRSR (Core and Non-Core) indicators that were subject to verification under this assurance engagement are detailed below:

Section C	Limited Assurance - Essential and Leadership (Non-Core) Indicators	Reasonable Assurance - Core Indicators
Principle 1: Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent, and Accountable.	1,2,3,4,5,6,7	8,9
Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe.	1,2,3,4,5	-
Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains.	1,2,3,4,5,6,7,8,9,10,12,13,14,15	1(C),11
Principle 4: Businesses should respect the interests of and be responsive to all their stakeholders.	1,2,3	-
Principle 5: Businesses should respect and promote human rights.	1,2,3,4,5,6,8,9,10,11	3 (b),7
Principle 6: Businesses should respect and make efforts to protect and restore the environment.	1,2,3,4,5,6,8,10,11,12,13	1,3,4,7,9
Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.	1,2	-
Principle 8: Businesses should promote inclusive growth and equitable development.	1,2,3,4,5,6	4,5
Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner	1,2,3,4,5,6	7

Assurance Methodology

The assurance engagement comprised a combination of desktop research, stakeholder interviews, documentation and record review, and validation procedures with relevant internal and external parties.

Specifically, SGS India undertook the following activities:

- A structured desktop review was undertaken to assess the Company's disclosures against the requirements of the SEBI Business Responsibility and Sustainability Reporting (BRSR) framework, covering both Core and Non-Core indicators, along with relevant policies, procedures, and publicly available information. The approach was designed to provide a reasonable basis for evaluating the reliability of disclosures across BRSR Core and Non-Core (quantitative and qualitative) indicators, in alignment with applicable regulatory requirements and established assurance practices in India.
- Interviews were conducted with key personnel, including Site Managers, Heads of Departments (HODs), and functional Managers, to understand governance structures, data management processes, and internal control mechanisms supporting ESG disclosures. On-site interviews and audit procedures were carried out at the Company's facilities in Ahmedabad, Kheda, and Surendranagar, Gujarat, India, while remote interviews were conducted for locations in Barsana, Uttar Pradesh, India, and Porbandar, Gujarat, India, via virtual platforms.
- The assurance process included a review of relevant documentation and records supporting BRSR disclosures, including



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operational data, ESG metrics, internal reports, and compliance documentation. Sample-based testing and data validation procedures were performed to assess the accuracy and completeness of reported information across environmental, social, and governance parameters. Where considered necessary, validation procedures included cross-verification with regulatory filings, review of third-party certifications, and limited interactions with external stakeholders to corroborate key data points and practices.

Limitations

SGS India did not come across any limitation to the agreed scope of the assurance engagement. SGS India verified data on a sample basis; the responsibility for the authenticity of the data entirely lies with the Company. The assurance scope excluded forward-looking statements, product- or service-related information, external information sources, and expert opinions. SGS India has not been involved in the evaluation or assessment of any financial data/performance of the company. Our opinion on financial indicators is based on the third-party financial reports audited by the Company. Financial data drawn directly from independently audited financial accounts has not been checked back to the source as part of this assurance process.

The assurance scope excludes:

- Disclosures other than those mentioned in the assurance scope.
- Data reviews outside the operational sites as mentioned in the reporting boundary.
- Validation of any data and information other than those presented in “Findings and Conclusions.”
- The assurance engagement considers an uncertainty of $\pm 5\%$ based on the materiality threshold for Assumption/estimation/measurement errors and omissions.
- The Company’s statements that describe the expression of opinion, belief, aspiration, expectation, aim to future intention provided by the Company, and assertions related to Intellectual Property Rights and other competitive issues.
- Mapping of the Report with reporting frameworks other than those mentioned in the Reporting Criteria above.

Independence And Competence

The SGS Group of companies is the world leader in inspection, testing, and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social, and ethical auditing and training; and environmental, social, and sustainability report assurance. SGS affirms our independence from Adani Total Gas Limited, being free from bias and conflicts of interest with the organization, its subsidiaries, and stakeholders.

The assurance team was assembled based on their knowledge, experience, and qualifications for this assignment, and comprised auditors as part of the assurance team. The assurance team is highly competent and experienced in ESG and Sustainability aspects and reporting.

Findings and Conclusions

Based on the procedures we have performed and the evidence obtained, we are satisfied that the information presented by the Company in respect of the BRSR Core Indicators (Annexure A) and BRSR Non-Core Indicators (Annexure B) is complete, accurate, reliable, and fairly stated in all material respects, and has been prepared in accordance with the applicable BRSR reporting requirements and criteria.

On the basis of the methodology described and the verification work performed, we are satisfied that the specified performance information included in the scope of assurance is accurate, reliable, has been fairly stated and has been prepared, in all material respects, in accordance with the reporting criteria.

We also believe that the organisation has selected an appropriate level of assurance for this stage of its reporting period.

Adherence to AA1000 Accountability Principles (2018)

As part of our assurance engagement, we assessed the Company’s adherence to the AA1000 AccountAbility Principles (2018), Inclusivity, Materiality, Responsiveness, and Impact in the context of its BRSR Core (Annexure A) and Non-Core Indicators (Annexure B).



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Inclusivity

The Company has established processes to identify and engage key stakeholders, and their inputs are reflected across both Core and Non-Core disclosures.

Materiality

A structured approach is in place to identify and prioritise material ESG topics, ensuring alignment with BRSR requirements and covering both mandatory (Core) and additional (non-core) indicators.

Responsiveness

The Company demonstrates responsiveness through policies, systems, and disclosures addressing material ESG issues across Core and Non-Core areas.

Impact

The Company has identified and disclosed its economic, environmental, and social impacts, supported by metrics under Core Indicators and expanded disclosures under Non-Core Indicators.

For and on behalf of SGS India Private Limited

  <p>Kalpesh Thombare National Manager – ESG & Sustainability Services, SGS India. Mumbai, Maharashtra, India. 19th May 2026.</p>  <p>Chirag Bafna Senior Technical Associate and Lead Verifier – ESG & Sustainability Services, SGS India. Mumbai, Maharashtra, India. 19th May 2026.</p>	 <p>AA1000 Licensed Report 000-8/V3-BMMV8</p> <p>19th May 2026.</p>
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