

# Approach to Integrated Reporting

The 7<sup>th</sup> Integrated Annual Report of Adani Energy Solutions Limited ["Adani Energy Solutions/the Company"] (formerly known as Adani Transmission Limited) is prepared basis the <IR> framework of IFRS Foundation. The Report upholds the key principle to transparency and accountability while consistently enhancing the reporting disclosures, surpassing the statutory requirements.

The Report presents the Company's financial and non-financial performance, outlining its approach to creating sustainable value for the stakeholders with medium- to long-term outlook. It provides detailed disclosure on the business model, material matters, risks and opportunities, strategy, and governance – empowering stakeholders to make well-informed decisions. Additionally, the Report features a dedicated Environmental, Social and Governance (ESG) section.

## Reporting Framework, Guidelines and Standards

Narrative section of the report that provides comprehensive overview of the Company, its performance and allied activities is prepared in accordance with the IIRC's <IR> Framework. The ESG section of the report is prepared in reference with the requirement of the Global Reporting Initiative (GRI) Standards 2021.

The statutory section i.e., Directors' Report, Management Discussion and Analysis (MDA) and Corporate Governance Report as well as the Financial Statements of the report on/ references to the following:

- Companies Act of 2013 and its associated rules
- Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations of 2015, and the revised Secretarial Standards issued by The Institute of Company Secretaries of India
- Indian Accounting Standards
- Business Responsibility and Sustainability Reporting (BRSR) based on the National Guidelines on Responsible Business Conduct (NGRBC)
- United Nations Sustainable Development Goals (UNSDGs)

## Reporting Period, Scope and Boundary

The Report covers relevant financial and non-financial information for the Company and its subsidiaries. All the information in this Report pertains to the period April 01, 2024 to March 31, 2025. Historical trends of the data have been given wherever relevant to help give a better perspective to readers.

## Board Responsibility Statement

The Board of Adani Energy Solutions, in conjunction with the management, acknowledge the shared responsibility for ensuring the integrity of the information provided in this Report. Both the Board and management have applied their collective knowledge and have been actively involved in the process of developing the Report's contents. They believe that the Report covers all relevant material matters and

presents a fair, transparent and balanced perspective of the Company's value creation.

## External Assurance

An independent reasonable assurance of the Company's Business Responsibility and Sustainability Reporting ('BRSR') has been done by M/s. TUV India Pvt. Ltd. The standalone and consolidated annual financial statements have been audited by M/s. Walker Chandiook & Co LLP. The Tax and Other Contributions included in the ESG section of this Report is assured by BDO India LLP.

## Feedback

We value stakeholder inputs and consider them integral to our commitment to transparency, improving our reporting practices and taking ahead our integrated reporting journey. We welcome all our stakeholders to examine the Report and provide their valuable feedback to [Info@adani.com](mailto:Info@adani.com) and [csso.energysolutions@adani.com](mailto:csso.energysolutions@adani.com).

## Forward-looking Statement

This Report contains forward-looking statements that reflect Adani Energy Solutions' views concerning future events and performance. These statements are based on reasonable assumptions and past performance and involve a variety of risks and uncertainties. These statements include all the statements other than historical facts, performance highlights, objectives, approaches, and mitigation plans. They are subject to change considering developments in the industry, geographical market conditions, government regulations, laws, and other incidental factors. Consequently, no forward-looking statement can be guaranteed, and actual results may vary materially causing a material impact on the Company's operations and performance.

## Adani Energy Solutions Limited's Public Information

### Investor-related information

- Equity Presentation
- Results Presentation
- Results Press Release
- Financial Statement
- Conference Call Transcript
- Annual Report
- Corporate Governance

<https://www.adanienergysolutions.com/investors/%20investor-downloads>

### Sustainability information

- Sustainability Report
- CDP Climate Change
- CDP Water Security
- Corporate Social Responsibility
- Safety

<https://www.adanienergysolutions.com/sustainability>