

# Our Approach to Integrated Reporting

This is Adani Total Gas Limited's (Adani Total Gas or ATGL) fifth Integrated Report, showcasing our ongoing efforts to provide holistic information and create long-term value for our stakeholders. We initiated integrated reporting in FY 2020-21, adhering to the guiding principles and content elements of the Integrated Reporting <IR> Framework of the International Integrated Reporting Council (IIRC), now part of the IFRS Foundation.

Our FY 2024-25 Integrated Annual Report offers a comprehensive perspective of our value creation and strategic direction in the current external environment, factoring in stakeholders' insights, material matters, and risks impacting our business. We leverage the six capitals to explain our value creation process and highlight our Environmental, Social, and Governance (ESG) performance, empowering investors to make informed decisions. Our commitment to the highest standards of disclosure remains unwavering, ensuring all material matters are covered with utmost transparency and integrity.

## Reporting Frameworks

This Report has been developed following the guiding principles and content elements of the IIRC's <IR> Framework. The ESG section of the Report has been prepared with reference to the Global Reporting Initiative (GRI) Standards 2021. The disclosures are also aligned with various leading national and international frameworks, including the United Nations Global Compact (UNGC) principles, the India Business and Biodiversity Initiative (IBBI), the United Nations Sustainable Development Goals (UNSDGs), and the Business Responsibility and Sustainability Report (BRSR) disclosures, as per the regulations issued by the Securities and Exchange Board of India (SEBI).

## Reporting Scope and Boundary

The Report comprises financial and non-financial information on the performance of ATGL for the reporting period from April 1, 2024 to March 31, 2025 (FY 2024-25).

## External Assurance

All BRSR core parameters disclosed in this Report have been assured by a third-party.

## Our Capitals

**Financial capital:** Represents profits and cash flows that drive the financial engine of our business.

**Manufactured capital:** Encompasses investments in advanced processes, technologies, and infrastructure, including plants, tools, and buildings, which enable the delivery of essential services.

**Intellectual capital:** Reflects our collective knowledge, expertise, and innovations that enhance business efficiency and competitiveness.

**Human capital:** Encompasses our people's skills, capabilities, and experiences, along with our continuous efforts to nurture talent with industry-specific knowledge.

**Social & relationship capital:** Highlights the value derived from strong engagements with vendors, customers, and initiatives aimed at societal upliftment and community development.

**Natural capital:** Reflects our commitment to the sustainable use of natural resources and efforts to reduce our carbon footprint.

## Responsibility

The Board of Directors and the management team affirm their responsibility for ensuring the integrity of this Integrated Report. They are confident that the Report addresses all material matters and presents an accurate, transparent, and fair account of the Company's integrated performance.

## Forward-Looking Statements

This Report includes forward-looking statements that reflect ATGL's perspectives on future events and performance. These statements are based on reasonable assumptions, historical performance, and current understanding but are subject to a variety of risks and uncertainties. They encompass statements beyond historical facts, including performance highlights, objectives, strategies, and mitigation plans. These are susceptible to changes arising from industry developments, market dynamics, government regulations, legal frameworks, and other external factors. Therefore, forward-looking statements cannot be assured, and actual outcomes may differ significantly, potentially impacting the Company's operations and performance.