

Business Responsibility & Sustainability Report

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	01.04.2024 to 31.03.2025
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE) and National Stock Exchange of India Limited (NSE)
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	Name: Mr Pranab Kumar Ghosh Designation: Vice President- HSE & Sustainability Telephone No.: +91 79 6624 3226 Email Id: 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 along with its wholly owned subsidiaries
14	Name of assurance provider	Intertek India Pvt Ltd
15	Type of assurance obtained	Reasonable Assurance for Core Indicators & Limited Assurance for Non-Core Indicators

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Distribution of gaseous fuels through mains	Sale of Piped Natural Gas (PNG), Compressed Natural Gas (CNG), Compressed Biogas (CBG) & Electric Vehicle Charging (EV)	99.23

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

S. No.	Product/Service	NIC Code	% of total turnover contributed
1	Piped Natural Gas (PNG)/Compressed Natural Gas (CNG)	3,520	99.23
	Electric Vehicle Charging (EV)	7,140	
	Compressed Biogas (CBG)	38,200	

III. Operations

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

Location	Number of plants	Number of offices	Total
National	1,257*	43	1,300
International	Nil	Nil	Nil

*This includes 29 Nos. of City Gate Stations, 647 Nos. CNG Stations, 06 Nos. L-CNG Stations and 27 Stores (ATGL) and 546 EV Charging stations (ATEL) and 02 Biogas plants (ATBL).

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	25*
International (No. of Countries)	Nil

*This includes the presence of ATGL in 14 States, ATEL in 25 States and ATBL in 01 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

Adani Total Gas is developing and operating City Gas Distribution (CGD) Networks to supply Piped Natural Gas (PNG) to the Industrial, Commercial, Domestic (residential) and Compressed Natural Gas (CNG) to the transport sector. During the Financial Year it has ventured through its subsidiaries in Biomass and E-Mobility for catering further towards clean energy solutions.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1.	Permanent (D)	537	520	97%	17	3%
2.	Other than Permanent (E)	5	4	80%	1	20%
3.	Total employees (D + E)	542	524	97%	18	3%
WORKERS						
4.	Permanent (F)	41	38	93%	3	7%
5.	Other than Permanent (G)	108	105	97%	3	3%
6.	Total workers (F + G)	149	143	96%	6	4%

b. Differently abled Employees and workers:

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	2	2	100%	0	0%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	Total differently abled employees (D + E)	2	2	100%	0	0%
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	0	0	0%	0	0%
5.	Other than permanent (G)	0	0	0%	0	0%
6.	Total differently abled workers (F + G)	0	0	0%	0	0%

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	10	1	10%
Key Management Personnel	3	1	33%

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

	FY 2024- 25 (Turnover rate in current FY)			FY 2023-24 (Turnover rate in previous FY)			FY 2022-23 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	18.11%	11.43%	17.88%	13.40%	16.66%	13.38%	15.35%	10%	15.76%
Permanent Workers	9.88%	0%	9.2%	-	-	-	-	-	-

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 (A)	Indicate whether holding/Subsidiary/Associate/Joint Venture	% 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 Pvt Ltd	Joint Venture	50%	No

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No): **Yes**

(ii) Turnover (in ₹): **5,411.68 crore**

(iii) Net worth (in ₹): **4,207.04 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 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
		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	4	Nil	NA	3	Nil	NA
Employees and workers	Yes	Nil	Nil	NA	Nil	Nil	NA
Customers	Yes	74,622	14*	NA	53,994	6	NA
Value Chain Partners	Yes	Nil	Nil	NA	Nil	Nil	NA
Other (please specify)	NA	Nil	Nil	NA	Nil	Nil	NA

*Pending complaints as of March 31, 2025 which has been resolved subsequently

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

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

S. No.	Material issues identified	Indicate whether risk or opportunity. (R/O)	Rationale for identifying, the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Climate Change Adaptation and Mitigation	Risk as well as opportunity	<p>Risk: Climate risk can pose challenge to our installation, infrastructure due to Extreme Weather (Temperature, flood, cyclone etc.) Due of climate change issue, emerging and potential regulations the public can move towards cleaner energy source i.e. EVs, Hydrogen etc. can reduce the consumption of NG</p> <p>Opportunity: Climate adaptation and mitigation are key to building a future-ready organisation. They can also reduce operational costs and drive greater efficiencies for the business. The replacement of conventional sources of fuel with natural gas is our effort towards building a cleaner future. This will also create opportunity for an additional line of business for us</p>	ATGL is proactively investing in renewable energy alternatives, methane leak detection, to reduce emissions and enhance sustainability. Strengthening gas infrastructure against climate-related disruptions improves operational continuity, while innovations in clean energy and decarbonization help align with India's clean energy goals and regulatory expectations	Positive/ Negative
2	E&S Impact of Products and Service	Risk/ Opportunity	<p>Risk: Demand fluctuation for endproducts can cause revenue volatility and affect operational efficiency, creating financial uncertainty NG</p> <p>Opportunity: Renewable fuels like bio-diesel which is sustainable and emit lower emissions compared to traditional fuels, and benefits from regulatory credits, including low carbon fuel standards, biodiesel tax credits, and renewable identification numbers, encourage fossil fuel conversion investments.</p>	Diversification into E-Mobility and Compressed Biogas (CBG) businesses to offer clean energy solutions to consumers and lower GHG emissions from natural gas usage. Leak Detection and Repair (LDAR) programme to detect methane leaks in the gas grids.	Negative/ Positive

S. No.	Material issues identified	Indicate whether risk or opportunity. (R/O)	Rationale for identifying, the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Human Capital Management	Risk as well as opportunity	<p>Risk: Poor human capital management can lead to safety hazards, labour disputes, talent shortages, and reputational damage</p> <p>Opportunity: Strong human capital management practices enhance workforce productivity, attract top talent, reduce operational risks, and improve ESG performance</p>	ATGL ensures workplace safety, fair labour practices, and employee well-being through strong ESG-aligned policies, training programmes, and engagement strategies.	Positive/ Negative
4	Energy Security and Accessibility	Opportunity	Our business operations are build on the accessibility of natural gas. Delays in the transportation can impact the entire value chain. Opportunity for ATGL is set to surge as NG demand would go up from 6% to 15% in fuel basket by 2030, Clean & Affordable energy to the society	Renewable fuels like bio-diesel which is sustainable and emit lower emissions compared to traditional fuels, and benefits from regulatory credits, including low carbon fuel standards, biodiesel tax credits, and renewable identification numbers, encourage fossil fuel conversion investments.	Positive
5	Community Relations	Opportunity as well Risk	<p>Opportunity: Strong community relations build stakeholder trust, enhance project approvals, and ensure smooth infrastructure expansion</p> <p>Risk: Poor engagement can result in community opposition, legal challenges, project delays, and reputational damage</p>	ATGL fosters public trust and social acceptance through proactive stakeholder engagement, grievance mechanisms, and CSR initiatives. Investments in education, health, and clean energy programmes strengthen community goodwill and long-term stakeholder trust while minimising conflicts	Positive/ Negative

S. No.	Material issues identified	Indicate whether risk or opportunity. (R/O)	Rationale for identifying, the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6	Corporate Governance	Risk as well as opportunity	<p>Risk: Weak governance can lead to legal liabilities, financial mismanagement, reputational damage, and loss of regulatory approvals</p> <p>Opportunity: Strong governance builds stakeholder trust, enhances investor confidence, ensures ESG compliance, and strengthens long-term resilience</p>	ATGL maintains strong governance frameworks, Board oversight, and ESG integration to ensure legal adherence and operational stability. The Company enforces transparent governance policies to uphold ethical business conduct, financial integrity, and regulatory compliance. Board-level ESG oversight and sustainability reporting help proactively manage environmental risks related to carbon emissions and energy transition. Additionally, governance mechanisms support crisis preparedness, enhancing resilience against supply disruptions, cyber threats, and climate-related challenges..	Negative/ Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
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	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, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 9001:2015 Quality Management System <ul style="list-style-type: none"> ■ ISO 14001:2015 Environmental Management System ■ ISO 45001:2018 Occupational Health and Safety Management System. ■ ASME B31.8 ■ ASME B31.8S ■ NACE, PNGRB, T4S/IMS/ERDMP Regulations. OISD etc. 								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	a) Installation of solar panels at all feasible locations including CNG, CGS, Offices and LCNG sites and achieve capacity up to 2.0 MW in FY 2025-26 b) Performing energy audits across 10 sites (CNG stations, CGS and Offices space) to ensure optimal consumption of energy FY 2025-26 c) Sustain 100% CNG powered LCV cascades where CNG ecosystem is already available in FY 2025-26 d) Zero waste to landfill certification renewed for 04 sites and explore ZWL certification for another 05 sites by FY 2025-26 e) Leak detection & Repair survey to reduce methane emissions for 3,500+ Km f) Plantation of 50,000 trees g) 100% employees and business partners to be trained in Health safety and ESG in FY 2025-26. h) Lost Time Injury Frequency to be maintained less than 0.75 in FY 2025-26 I) 25,000 school children and truck drivers assessed for vision screening & distribution of spectacles. J) Roll Out Comprehensive Compliance Policies and ensure that 100% employees and stakeholders are trained In FY 2025-26 K) Promote women empowerment - 05 CNG retail outlet lead by women filler/operator								

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9							
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	a)	Solar panels installed at 54 sites yielding 943.16 kw till the end of FY 2024-25	b)	100% Conversion of HSD LCVs into CNG powered has been done.	c)	83% employees were trained on Health safety during the FY 2024-25	d)	Lost time injury frequency rate 0.57 against target <0.25 during the FY 2024-25	e)	Greenmosphere seamlessly working on 3 broad streams (Plantation, Green Millennials, Energy Audit) 18500 students were educated on Climate Change and 1875+ planted under this program FY 2024-25	f)	Rolled Out Comprehensive Compliance Policies and trained all the on-roll employees	g)	25,000 students assessed for vision screening	h)	Facilitate Smart classroom & WASH facility at 05 government schools

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

ATGL is joint venture company of Adani Group and TotalEnergies, France. ATGL strongly believes that embedding Environmental, Social, and Governance (ESG) principles in its business operations is not only a responsibility but an essential part of our DNA. Our sustainability and ESG framework go beyond compliance to drive innovation and sustainable development in all aspects of our operations. Our commitment to having a transformative influence on the environment, employees, communities, partners and other key stakeholders is central to our ESG framework. This commitment is driven through ambitious goals and initiatives, with a focus on decarbonization, occupational health and safety, resource conservation, local procurement, and stakeholder engagement to generate sustainable value.

To achieve the target on decarbonation, the company has undertaken a rigorous mapping of their emission footprint and is continuously working to minimize it. Methane leak detection survey and repair has been conducted for all its MDPE network to reduce fugitive emissions of methane. ATGL has been Solarizing all locations by putting rooftop solar plant. Energy efficiency audits have been conducted across all offices/CGS/CNG stations and energy saving proposals are being implemented. All these efforts would help to reduce GHG emission (both scope 1 & 2) significantly. We are also aggressively promoting EV charging infrastructure, BiO CNG and Blending of H2 in PNG network to reduce our scope 3 emissions and for future proofing the business. ATGL has been adhering to transparent disclosure and validation through internationally reputed platforms i.e CDP, DJSI etc. Additionally, the Company is deeply committed to achieving sustainability objectives not only covering environment, but also society and communities, health and safety, through responsible and robust governance.

Furthermore, in order to serve the customers with an uninterrupted supply of safe, affordable, and convenient fuel, the Company has been determined to improve operational efficiency by using state-of-the art innovative technology, SOUL integrated platform.

Our unique Greenmosphere initiative epitomizes our dedication to creating a low-carbon society by mass plantation, spreading awareness among green millennium. A Biodiversity Park (ATGL Forest) has been developed at Gota, Ahmedabad covering 10 acres of land, where more than 2.2 lakh trees have been planted and created a oxygen park for city. Considering the climate change factor, ATGL has been working towards low carbon gas retail and initiated Bio gas, Electric vehicle charging and will explore blending Green Hydrogen pilot studies

In Today's world sustainability isn't just an option; it's a fundamental requirement. Sustainability is woven into the fabric of our values, emphasizing environmental stewardship, social accountability, strong governance, and economic vitality

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr Suresh P. Manglani Executive Director & CEO Board of Directors of the Company (Board)								
9. Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes/No). If yes, provide details.	Yes. We have constituted a Corporate Responsibility Committee (CRC) comprising solely of the Independent Directors to oversee strategies, activities and policies including environment, social, governance, health and safety, human talent management and related material issue and indicators in the global context and evolving statutory framework. The other Board Committees with Sustainability linked accountabilities include the following: 1. Corporate Social Responsibility Committee: Identify CSR activities and implementing and monitoring the CSR policy. 2. Stakeholders' Relationship Committee: Effective and efficient servicing and protecting the stakeholders' interest including but not limited to shareholders, debenture holders, other security holders and rating agencies, regulators, customers. 3. Public Consumer Committee: Oversee the Company's consumer services, its strengthening, Alternate Dispute Redressal (ADR), policies, and processes relating to advertising and compliance with consumer protection laws. 4. Risk Management Committee: Assist the board of Directors in fulfilling the oversight responsibilities with regard to the risk appetite of the Company.								

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)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action. Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Y	Y	Y	Y	Y	Y	Y	Y	Y	Q	Q	Q	Q	Q	Q	Q	Q	Q
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9									
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.	Y	Y	Y	Y	Y	Y	Y	Y	Y									
Name of Agency:	M/s Intertek India Pvt Ltd (Assurance for BRSR Core & Non-Core indicators) & M/s DNV for ISO 9001/ISO 14001/ISO45001.																	

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

Not applicable as all the principles are covered under existing policies.

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 8
The entity does not consider the Principles material to its business (Yes/No)	-	-	-	-	-	-	-	-	-
The entity is not at a stage where it is in a position 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 DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as "Essential" and "Leadership". While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

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	<ul style="list-style-type: none"> Global ESG trends BRSR Principle <p>Impact of trainings: Adherence of good governance practices & guidance to the organisation by board on ESG issues</p>	100%
Key Managerial Personnel	4	<ul style="list-style-type: none"> Introduction to ESG ATGL Code of Conduct training <p>Impact of trainings: Develop a good & deeper understanding of the importance of ESG Issues, Integration of ESG principal with their decision making process and also enhancement of stakeholder engagement for leading in sustainability.</p>	50%

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 BoD and KMPs	05	<ul style="list-style-type: none"> Introduction to ESG Energy & Emission Management Materiality Assessment Climate Risk Assessment & Mitigation Plan Understanding on BRSR Core <p>Impact of training: Develop a good & deeper understanding of the importance of ESG Issues, Integration of ESG principal with their role & responsibilities It plays a vital role in fostering a culture of sustainability, responsibility and ethical behavior within a company leading to positive impact on stakeholder.</p>	70%
	12	<ul style="list-style-type: none"> Safety Induction Module Learning From Incidents Electrical Hazards & Safety Measures Contractor Safety Management Tool-SRFA Work at Height Safe Driving Tips Mechanical Lifting Training. Grinding Operation & Safety. Scaffolding Safety Lockout-Tagout Training. ATGL - LSSR Training Safety Precaution for High Voltage overhead Line <p>Impact of Training: Employee training plays a pivotal role in enhancing the effectiveness of safety management systems within the workplace. By equipping employees with the necessary knowledge and skills to identify hazards, recognize risks, and respond appropriately to emergencies, organizations can foster a culture of safety that permeates all levels of operation.</p>	83%
Workers	05	<ul style="list-style-type: none"> Defensive Driving Training Electrical Safety Excavation Safety Heavy Earth Moving Machinery (HEMM) Hot Work (PTW) <p>Impact of training: Training has a positive impact on workplaces, leading to a significant reduction in accidents, improved workforce morale, and increased productivity. sBy equipping employees with the knowledge and skills to identify and mitigate risks, safety training empowers them to work safely and contribute to a healthier work environment.</p>	73%

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

(Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been
Penalty/Fine	Principal 1 & Principal 4	BSE Limited (BSE) and National Stock Exchange of India Limited (NSE)	1,60,000	Non-compliance of certain provisions of SEBI Listing regulation	No
	Principal 1 & Principal 4	Petroleum and Natural Gas Regulatory Board (PNGRB)	1,00,00,000	Non-compliance of certain provisions of PNGRB regulation	No
Settlement	NA	NA	Nil	NA	NA
Compounding fee	NA	NA	Nil	NA	NA
Non-Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)	
Imprisonment	NA	NA	NA	NA	
Punishment	NA	NA	NA	NA	

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
NA	NA

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.

The Company has approved anti-corruption and anti-bribery policy: <https://www.adanigas.com/investors/corporate-governance>

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

- Conflicts of Interest Policy
- Donations, Social Funds, Contributions, Sponsorships and Corporate Social Responsibility
- Gifts and Hospitality Policy
- Human Resources 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 the charges of bribery/corruption:

	FY 2024-25 (Current Financial Year)	FY 2023- 24 (Previous Financial Year)
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	NIL	NIL
Workers	NIL	NIL

6. Details of complaints with regard to conflict of interest:

	FY 2024-25 (Current Financial Year)		FY 2023-24 (Previous Financial Year)	
	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 the 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:

	FY 2024-25 (Current Financial Year)	FY 2023- 24 (Previous Financial Year)
Number of days of accounts payables	30.69	35.76

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 2024-25 (Current Financial year)	FY 2023-24 (Previous financial Year)
		Concentration of Purchases	a. Purchases from trading houses as % of total purchases
	b. Number of trading houses where purchases are made from	12	13
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	99.99%	99.93%
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	72%	60%
	b. Number of dealers/distributors to whom sales are made	122	89
	C. Sales to top 10 dealers/distributors as % of total sales to dealers/ distributors	46%	41%

Parameter	Metrics	FY 2024-25	FY 2023-24
		(Current Financial year)	(Previous financial Year)
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	0%	1%
	b. Sales (Sales to related parties/Total Sales)	0%	0%
	c. Loans & advances (Loans & advances given to related parties/ Total loans & advances)	0%	37%
	d. Investments (Investments in related parties/Total Investments made)	94.6%	98%

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	% of value chain partners covered (by value of business done with such partners) under the awareness programs
144	STOC Training	100%
180	Defensive driving	100%
253	Work Specific Training (PTW, PTW refresher, Uchhai, Hot Work, Confine space, Scaffolding, LOTO, excavation, etc)	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 developed a code of conduct that details out the processes in place to avoid and manage the conflicts of interest. The code of conduct is applicable to all the members of the board and senior management of the company.

The code of Conduct can be referred at <https://www.adanigas.com/investors/corporate-governance>

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.

	Current Year FY 2024-25	Previous Year FY 2023-24	Details improvements
R&D	0.0%	0.37%	NA
Capex	3.00%	3.90%	1. Investment related to renewable power generation through Solar system. 2. Development of Geographic Information System (GIS) application 3. Development of My AdaniGas application 4. Development of connectivity of CNG & CGS Station with Supervisory Control and Data Acquisition (SCADA) or SOUL 5. Cost related to leak detectors and equipment's for plant & manpower resilience

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

Yes.

ATGL being a service provider in the gas utility sector. We have a responsible supply chain management policy to procure feasible sustainable products for its operations.

Material was sourced in accordance with our supply chain management policy, which effectively governs our sustainable supply chain practices. We ensure that our supplier selection process integrates the prerequisites of sustainability.

Our Supplier Code of Conduct serves as a framework for assessing and communicating the company's requirements, values, and culture to our suppliers. We also encourage our suppliers to adhere to social and environmental standards such as SA 8000, ISO 14001:2015, and ISO 45001:2018. Additionally, we have implemented a supplier screening and risk assessment program, which is a fundamental part of our vendor onboarding process.

Beyond regulatory and qualitative aspects, our supplier assessment scorecard incorporates ESG (Environmental, Social, and Governance) criteria for screening and prequalifying our suppliers. We have classified our suppliers and identified critical ones based on the value of business and nature of supply. Our supplier screening framework is used to assess these critical suppliers on predefined ESG parameters, which act as key enablers on our Responsible Supply Chain journey.

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.

ATGL being a service provider in the gas utility sector, Waste generated as a result of its operations.

All the wastes disposal methods are identified for recycling/reuse as per Hazardous Waste (Management, Handling and Transboundary Movement) rule as prescribed by Central Pollution Control Board.

The Company has defined processes for managing waste at each of its sites/locations. The hazardous waste is handled, segregated, stored and transported in accordance with applicable regulatory requirements and best industry practices. Hazardous waste is disposed of in an environmentally sound manner through authorized vendors for recycling as required by regulation. Category wise waste disposal has been briefed in principle 6. Apart from hazardous waste, the most significant types of non-hazardous waste streams scrap metal, packaging waste, wood waste, glass, tires, e-waste, cardboard, and paper. Our strategic intent is to eliminate or reduce the generation of waste to divert waste from disposal through reuse and recycling wherever possible.

All our businesses are working towards achieving Zero waste to landfill certification 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.

Owing to the nature of the Company's product/service offerings, EPR is not applicable to the Company

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	Total (A)	% of employees covered by									
		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	520	520	100%	520	100%	—	—	520	100%	—	—
Female	17	17	100%	17	100%	17	100%	—	—	—	—
Total	537	537	100%	537	100%	17	3%	520	97%	0	0%
Other than Permanent employees											
Male	4	4	100%	4	100%	—	0%	4	100%	—	—
Female	1	1	100%	1	100%	1	100%	—	—	—	—
Total	5	5	100%	5	100%	1	20%	4	80%	0	0%

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

Category	Total (A)	% of workers covered by									
		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	38	38	100%	38	100%	—	—	38	100%	—	—
Female	3	3	100%	3	100%	3	100%	—	—	—	—
Total	41	41	100%	41	100%	3	7%	38	93%	0	0%
Other than Permanent workers											
Male	105	105	100%	105	100%	—	0%	105	100%	—	—
Female	3	3	100%	3	100%	3	100%	—	—	—	—
Total	108	108	100%	108	100%	3	3%	105	97%	0	0%

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

	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Cost incurred on wellbeing measures as a % of total revenue of the company	0.0219	0.0255

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

Benefits	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
	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/NA)	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/NA)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	NA	NA	NA	NA	NA	NA
Others – please specify	NA	NA	NA	NA	NA	NA

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.

Our Corporate offices have ramps at entry locations and lobbies to facilitate wheelchairs. We have dedicated toilets for differently abled employees and workers.

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.

The organization believes in equal opportunity which is already a part of our Human rights policy and for the same the policy is in the review stage and will be published soon.

Weblink: <https://www.adanigas.com/-/media/Project/AdaniGas/Investors/Investor-download/Policies/Human-Rights-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	100%	87%	100%	100%
Female	—	—	—	—
Total	100%	100%	100%	100%

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes. The Company has put in place an internal grievance handling system called as Adani Grievance Management Tool. Employees can raise their grievances through the portal. The Grievance Redressal Committee (GRC). GRC Secretary receives and acknowledges the grievance. After review, the grievance is assigned to the investigator. The investigator conducts the investigation and records his/her findings which are sent back to the GRC Secretary. GRC Secretary tables the findings before GRC Committee to arrive at a resolution of the grievance and responds to the user with details and resolution of the grievance.
Other than Permanent Workers	Contractual employees have the option of bringing grievances to the attention of their respective contractor representative or the company supervisor. In order to resolve employee complaints, the contractor is expected to take the necessary steps. If necessary, the contractor can also bring the issue up with HR and the relevant functional heads

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Employees	<p>Yes.</p> <p>Apart from the on-line grievance redressal platform, the Company also has a policy on prevention, prohibition and redressal of sexual harassment of women at the workplace and has Internal Complaints Committees (ICCs) in compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. Members of the ICCs are responsible for conducting inquiries pertaining to such complaints.</p> <p>The Company, on a regular basis, sensitizes its employees on the prevention of sexual harassment at the workplace through workshops, group meetings, online training modules and awareness programs.</p>
Other than Permanent Employees	The terms and conditions of the contract apply to all suppliers, consultants, retainers, clients, and other parties engaged on a project- or ongoing-basis. If there are any grievances, they should be brought up with the relevant HR Business Partners and functional heads.

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Total employees/workers in respective category (A)	No. of employees/workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/workers in respective category (C)	No. of employees/workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees						
Male	520	0	0%	485	0	0%
Female	17	0	0%	18	0	0%
Total Permanent Workers						
Male	38	0	0%	43	0	0%
Female	3	0	0%	3	0	0%

8. Details of training given to employees and workers:

Category	FY 2024-25 Current Financial Year					FY 2023-24 Previous Financial Year				
	Total (A)	On Health and 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	520	429	83%	498	96%	485	425	88%	420	87%
Female	17	16	94%	17	100%	18	16	89%	17	94%
Total	537	445	83%	515	96%	503	441	88%	437	87%
Workers										
Male	38	28	74%	0	0%	43	7	16%	16	37%
Female	3	2	67%	0	0%	3	0	0%	1	33%
Total	41	30	73%	0	0%	46	7	15%	17	37%

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

Category	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	520	492	95%	485	477	98%
Female	17	17	100%	18	18	100%
Total	537	509	95%	503	495	98%
Workers						
Male	38	38	100%	43	42	98%
Female	3	3	100%	3	3	100%
Total	41	41	100%	46	45	98%

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.

We have obtained and implemented the integrated management system ("IMS") certification comprising Quality Management System, Environmental Management System and Occupational Health and Safety Management system as per ISO standard.

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 and aligned globally recognized high level Safety Intervention and Risk Assessment programs such as Safety Interaction (SI), Vulnerability Safety Risks (VSR), Site Risk Field Audits (SRFA), Process Hazard Analysis (PHA), and Pre-Startup Safety Review (PSSR) with Business specific Integrated Management System based Hazard Identification and Risk Assessment Process, e.g., HIRA (Hazard Identification and Risk Assessment) and JSA (Job Safety Analysis). The Company has adopted this framework and the reporting businesses have developed an ecosystem of participative and consultative workmen approach for engaging concerned stakeholders, including, employees, associates, and contract

The Company recognizes that the dynamic risks need to be managed and mitigated as per Hierarchy Of Control to protect its stakeholders and achieve objective of Zero Harm with enablement of Sustainable Growth. Risks and opportunities are identified by each department with respect to HSE. We carry out routine risk-based inspections, surveillance and monitoring of our City Gas Distribution network on a 24/7 basis.

Vulnerability safety risk, Hazard operability study (HAZOP), Hazard Identification & Risk Assessment (HIRA) and Quantitative Risk Assessment (QRA) studies to identify hazards and high-risk areas and action plans are reviewed regularly to further prevent and mitigate the risks.

c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)

Yes.

The Company uses the Adani Group's well established Incident Reporting and Investigation System for fair and transparent reporting of work-related hazards and risks as unsafe acts/unsafe conditions, near misses, injuries and illness and serious incidents.

This is followed by a comprehensive Root Cause Failure Analysis (Investigation), formulation of corrective actions as per Hierarchy of Controls, its tracking and monitoring and subsequent closure. The outcome and learnings from these events and incidents are deployed horizontally across the Business through a systemic process of 'Critical Vulnerable Factor' (CVF) as a part of Group Safety Governance Process.

The progress on CVF is reviewed during Adani Apex Group Safety Steering Council Meetings as well as during their Business Safety Council Meetings. To facilitate this, an advanced digital platform on OH&S Reporting has been deployed by Adani Group. The Company access this platform through its machines as well as native and lite Mobile App version

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

Yes.

The employee/workers undergo periodic health checkups and use health care services provided on online platform for telemedicine consultation, yoga and other health care services

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

Safety Incident/Number	Category*	FY 2024-25	FY 2023-24
		Current Financial Year	Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0.57
	Workers	0.57	0.25
Total recordable work-related injuries	Employees	0	1
	Workers	7	2
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

*Including in the contract workforce

No work related fatalities

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

We have established a dedicated Quality, Health, Safety & Environment (QHSE) management department to oversee QHSE issues for our CGD network and adopted a comprehensive QHSE management system and policy which is applicable to our employees and contractors. We also have Petroleum and Explosives Safety Organization ("PESO") & Petroleum & Natural Gas Regulatory Board (PNGRB) certification for all our assets. Further, we have obtained the integrated management system ("IMS") certification comprising ISO 9001:2015 Quality Management System, ISO 14001:2015 Environmental Management System and ISO 45001:2018 Occupational Health and Safety Management system. Our leaders demonstrate felt leadership by frequent engagement with site team through "Suraksha Samwaad – Safety interaction process", where an interaction done with the site team and vendors while observing the site conditions, encouraging them on their safe acts, discussing the potential hazards and finally to reaching on a mutual understanding of safe working practices. HSE Governance framework is in place with one Business level safety committee & 05 Safety task forces. All committees have their own charter, KPI's & meet monthly to enhance the safety management system on a continual basis. HSE assurance audits are conducted both externally and internally covering PNGRB Regulations, workplace safety standards, asset integrity & contractor safety.

We encourage our employees and stakeholders to perform daily monitoring and report any potential dangers, safety concerns, hazards and other incidents through our mobile and web-based incident reporting system, in which our employees and contractors reported and addressed over 14,000 hazard concerns and near miss over FY 2024-25. Employees at all levels are engaged through Suraksha Samwaad/Safety interaction & Safety Risk field audit (SRFA). Risk & opportunities are identified by each department with respect to HSE. We carry out

routine risk-based inspections, surveillance and monitoring of our CGD network on a 24/7 basis. vulnerability safety risk, HAZOP, HIRA and QRA studies to identify hazards and high-risk areas and action plans are reviewed regularly to further prevent and mitigate the risks. We have ATGL HSE/ISO procedures in place addressing safety requirements for all our processes. We also provide safety induction training to our employees and contractors and safety, technical and operations competency (STOC) Training to all contractor employees once in a year, which includes training on critical HSE procedures.

We are in progress with our last phase in the implementation of online work permits where all the site related compliances will be ensured thoroughly, which ensures a safe workplace. This step will be a great accomplishment for us as a team, in the era of digitalization.

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

	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	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% (Plants & Offices assessed through different assessment carried out by internal team & external agencies i.e Samarthan GA assessment, HSE/T4S, ERDMP Internal Auditing, GA - HSE Score card assessment)
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 deployed a system of Critical Vulnerable Factor (CVF) through which corrective action of the root causes arising out of any incidents are identified, and the tracker of its compliance deployed and maintained across all GAs. We also conduct Vulnerability Safety Risk (VSR) assessment to proactively identify significant risk related to assets and processes. VSR assessment-based actions are taken on top priority and are monitored for closure in our Business Safety Council meeting.

List of few corrective actions implemented based on safety related incidents and HSE assessments are as follows

- Dashcam based live video monitoring of logistics vehicles implemented on pilot basis on long routes
- Journey risk management is carried out for logistic vehicle movement
- New designed FRP telescopic ladders procured to prevent risk of electrocution
- Incident based training videos are prepared and used as a learning tool
- Learning from incident booklet was prepared and shared with all employees & Business partners to learn from past incidents & prevent recurrence of similar incidents
- Emergency Response Management System (ERMS) mobile based application was launched to improve emergency response in terms of reporting, managing the emergency and its analysis
- Mobile based platform provided to our business partners for reporting of hazards, accessing training content and closing 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).

Yes.

Life insurance and compensatory packages are extended to the Company's permanent employees and workers in the event of death from Benevolent Death Fund

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

A dedicated portal is used to keep track of the statutory dues. All the tax payments are done as per liability tracked in the portal and then tax returns are filed as per the due dates.

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 are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

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, depending on the needs of the business, some highly qualified employees are retained as consultants or advisors post their service period.

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%, When a business partner is onboarded, the vendor is assessed on multiple parameters as a part of onboarding exercise. Every single year the vendors are assessed by an external agency in alignment with a detailed checklist which includes the health and safety practices along with others parameters.
Working Conditions	100%, Frequent site visits are carried out by ATGL team to monitor and assess the work being carried out by the value chain partners, including provision of adequate PPEs, health and hygiene facilities as well as safety management systems and protocols to ensure a safe working condition for the workforce.

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 assessment/SRFA audits following actions are taken:

- 1) Counseling session done with Business Partner's site & HO team in our steel projects to comply identified concerns
- 2) Penalties are imposed for severe & repetitive safety violations
- 3) Samarthan - Green Cap program was developed and implemented for our Business partners to enhance their safety capability.

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.

At ATGL, any individual or group who can influence or are impacted by its business are considered stakeholders. The Company identified its important stakeholders by compiling a preliminary list of interested parties, taking into account historical issues and relationships, and holding discussions as needed. The list of key stakeholders include employees, suppliers, customers, business partners, regulatory agencies and local communities around its sites of operations.

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 (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Local Community	Yes	Community meetings through NGO implementation partners	As per requirement	Understanding needs and concerns of the community
Employees	No	Newsletters, townhall meetings, intranet portal	Continuous	Understanding any concerns of employees and communicating about key aspects related to employee wellbeing
Suppliers	No	Supplier meets, meetings	Continuous	Understanding concerns of suppliers
Customers	No	Website, and emails	Continuous	Understanding concerns of suppliers

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.

Consultation with the respective stakeholder groups is done through different channels. Feedback from such consultations are collated and shared with the Board members during the quarterly Board meetings..

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.

ATGL engages with stakeholders through a variety of platforms in order to better understand their needs and concerns, to introduce strategies or initiatives to address them. A materiality assessment was conducted, involving interactions with numerous stakeholders. Internal and external stakeholders of ATGL identified the most important issues and topics that could have an impact on the operation of the Gas business. These topics are carefully taken into consideration in ATGL's ESG strategies and Framework

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

A. Imparting Quality Education: The Adani Vidya Mandir School at Ahmedabad

ATGL fully support and sponsor the expenses of The Adani Vidya Mandir School. 100% of the students of Adani Vidya Mandir school in Ahmedabad are from economically poor sections. One of the most important criteria of getting admission to the school is annual family income to be <₹ 1.75 lakhs.

Adani Vidyamandir School (AVMA) is a CBSE affiliated English Medium Co-educational school which started its journey in 2008. It has been accredited by National Accreditation Board for Education and Training (NABET). It offers classes from IV to XII and offers Science, Humanities and Commerce to the senior secondary students. AVMA provides education to 957 students with 120 students taking admission every year.

Major highlights of the schools:

- Free education for all students
- Students with family income less than ₹ 1.75 lakhs per annum are eligible to apply
- Schools provide Breakfast, Lunch and Evening snacks.
- 02 sets of uniforms provided to the students.
- The students are provided with bags and shoes
- The schools have 45 full-time teachers and 02 guest faculties in addition to 09 people managing the administrative work

B. Creating sustainable livelihood : The Bio Gas project at Shahanshahpur near Varanasi.

Partners Associated: The Varanasi Bio-Conversion Project (VBCP) of Gobardhan Varanasi Foundation SPV at Kanha Upvan-Shahanshahpur, Varanasi, Uttar Pradesh is the official name of the project which in this document has been referred to as the Bio Gas Project-Varanasi. The two key partners to the project are: -

- Varanasi Nagar Nigam.
- People's Response for India's Development & Empowerment (PRIDE) Confederation.

Adani Foundation is the principal coordinating agency while Adani Total Gas Ltd is the funding partner. The cost of the Plant has been supported by ATGL while the land has been provided by the Nagar Nigam and Department of Animal Husbandry. The operational responsibility is on GVF and ATGL.

The aim of this project is to create a new avenue of income for the farmers through cultivation of Napier grass and selling of cow dung. Hence the focus is to promote a new prototype and show the farmers that they can earn an additional income through this. However around 35-40% of the farmers are either from economically poor sections or have small landholdings (<10 acres). People engaged as labourers in farmland of General Farmers.

C. Creation of Digital (Smart) Classroom and Improving WASH/Sanitation facilities in Government schools.

To resolve the issue of inadequate sanitation and WASH facilities due to non-functional water connections, safety concerns, and lack of separate drinking water areas and infrastructure for the attractive learning platform. We implemented programs to improve sanitation and hygiene infrastructure in schools and provided Behavior Change Communication (BCC) training to create a child-friendly learning space and emphasising on providing digital classrooms.

A digital, or smart, classroom is an interactive learning environment that employs computer technology to deliver education through audio-visual formats. This approach enhances instructional delivery and supports classroom teaching with online resources.

Major highlights of the project:

- Multisensory and interactive Learning
- Total 2,494 Nos. of student's beneficiary specially focus on female students.
- Total 85 Nos. of teachers beneficiary

D. Vision Care Programme for Students.

Project Adani Foundation Vision Care educates school children on the importance of vision screening and eyeglasses.

Main aim of the project is to increase the attendance of students in schools during academic period for improvement of their level of education with special focus on female students.

Major highlights of the project:

- In FY 2024-25, 23,234 students were screened with 51.5% being female.
- 2,198 students were provided with spectacles.

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 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
Employees						
Permanent	537	495	92%	503	357	71%
Other than permanent	5	0	0%	5	0	0%
Total Employees	542	495	91%	508	357	70%
Workers						
Permanent	41	31	76%	46	32	70%
Other than permanent	108	55	51%	94	0	0%
Total Workers	149	86	58%	140	32	23%

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

Category	FY 2024-25 Current Financial Year					FY 2023-24 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	520	0	0%	520	100%	485	0	0%	485	100%
Female	17	0	0%	17	100%	18	0	0%	18	100%
Other than Permanent										
Male	4	0	0%	4	100%	3	0	0%	3	100%
Female	1	0	0%	1	100%	2	0	0%	2	100%
Workers										
Permanent										
Male	38	0	0%	38	100%	43	0	0%	43	100%
Female	3	0	0%	3	100%	3	0	0%	3	100%
Other than Permanent										
Male	105	0	0%	105	100%	91	0	0%	91	100%
Female	3	0	0%	3	100%	3	0	0%	3	100%

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

a. Median Remuneration/wages

	Male		Female	
	Number	Median remuneration/salary/wages of respective category (₹ in lakhs)	Number	Median remuneration/salary/wages of respective category (₹ in lakhs)
Board of Directors (BoD)	4	36.71*	1	36.71*
Key Managerial Personnel	3	413.28	Nil	Nil
Employees other than BoD and KMP	520	9.31	17	8.39
Workers	38	8.52	3	4.71

*Represents the sitting fees and commission drawn by the Independent Directors during FY 2024-25

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

	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Gross wages paid to females as % of total wages	1.48	2.64

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. We have a Grievance Redressal Committee, as outline in next response.

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

We have a grievance redressal mechanism which operates using an online tool known as Adani Grievance Management Tool. Employees can raise their grievances through the portal. The Grievance Redressal Committee (GRC). GRC Secretary receives and acknowledges the grievance. After review, the grievance is assigned to the investigator. The investigator conducts the investigation and records his/her findings which are sent back to the GRC Secretary. GRC Secretary tables the findings before GRC Committee to arrive at a resolution of the grievance and responds to the user with details and resolution of the grievance.

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

Category	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	NIL	NIL	NA	NIL	NIL	NA
Discrimination at workplace	NIL	NIL	NA	NIL	NIL	NA
Child Labour	NIL	NIL	NA	NIL	NIL	NA
Forced Labour/Involuntary Labour	NIL	NIL	NA	NIL	NIL	NA
Wages	NIL	NIL	NA	NIL	NIL	NA
Other human rights related issues	NIL	NIL	NA	NIL	NIL	NA

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

	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
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. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

The company has framed the Whistle blower policy where employees are free to report any improper activities resulting in the violation of rules, regulations or code of conduct by any of the employees. We have formed an Internal Compliances Committee to solve the same and we have policy on Prevention of Sexual Harassment

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

Each and every tender document has a human rights requirement that must be reviewed and accepted by the bidders via portal

10. Assessments 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	-

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

Not Applicable

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.

Our approach to human rights is guided by our policy on human rights which is aligned to the Universal Declaration of Human Rights, International Labour Organization Declaration on Fundamental Principles and Rights at Work and the United Nations Guiding Principles on Business and Human Rights. The objective of the policy is not only to remediate any concerns regarding human rights but also to have a proactive due diligence approach to identify vulnerable areas for protection.

<https://www.adanigas.com/investors/corporate-governance>

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.

Its accessible. At our corporate offices, we have made special provisions for differently abled visitors in accordance with 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	-

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

Not Applicable

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment.

Essential Indicators

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

Parameter	Unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
From renewable sources			
Total electricity consumption (A)	GJ	3,966	3,776
Total fuel consumption (B)	GJ	NIL	NIL
Energy consumption through other sources (C)	GJ	NIL	NIL
Total energy consumed from renewable sources (A+B+C)	GJ	3,966	3,776
From non-renewable sources			
Total electricity consumption (D)	GJ	2,23,823	1,68,827
Total fuel consumption (E)	GJ	5,30,208	5,22,020
Energy consumption through other sources (F)	GJ	NIL	NIL
Total energy consumed from nonrenewable sources (D+E+F)	GJ	7,54,031	6,90,847
Total energy consumed (A+B+C+D+E+F)	GJ	7,57,997	6,94,623
Energy intensity per rupee of turnover (Total energy consumed/Revenue from operations)	GJ/crore (₹)	140	144
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)	GJ/PPP revenue In million USD	285.46	-
Energy intensity in terms of physical output	GJ/million KWH*	81.95	86.27
Energy intensity (optional) – the relevant metric may be selected by the entity		-	-

* Standardize the units of Gas sales & EV sales for physical output expressed in 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, the data has been subjected to independent assurance by Intertek India Pvt Ltd part of this Annual Report

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.

No. The PAT scheme is not applicable to the Company's business.

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

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	10,651	NIL
(ii) Groundwater	78,881	40,880
(iii) Third party water	18,176	31,443
(iv) Seawater/desalinated water	NIL	NIL
(v) Others	NIL	NIL
Total volume of water withdrawal (in kilolitres) (i+ii+iii+iv+v)	1,07,708	72,323
Total volume of water consumption (in kilolitres)	1,07,708	72,323
Water intensity per rupee of turnover (KL/crore ₹)	20	15
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) Total water consumption/ Revenue from operations adjusted for PPP (KL/million USD)	40.56	-
Water intensity in terms of physical output (KL/million KWH*)	11.64	8.98
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

*Standardise the units of Gas sales & EV sales for physical output expressed in million KWH.

Water consumption has been increased because of major contribution from newly commissioned CBG plant and addition of new CGS/CNG station

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, the data has been subjected to independent assurance by Intertek India Pvt Ltd part of this Annual Report

4. Provide the following details related to water discharged:

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	NIL	NIL
- With treatment – please specify level of treatment	NIL	NIL
(ii) To Groundwater		
- No treatment	NIL	NIL
- With treatment – please specify level of treatment	NIL	NIL
(iii) To Seawater		
- No treatment	NIL	NIL
- With treatment – please specify level of treatment	NIL	NIL
(iv) Sent to third-parties		
- No treatment	NIL	NIL
- With treatment – please specify level of treatment	NIL	NIL
(v) Others		
- No treatment	NIL	NIL
- With treatment – please specify level of treatment	NIL	NIL
Total water discharged (in kilolitres)	NIL	NIL

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, the data has been subjected to independent assurance by Intertek India Pvt Ltd part of this Annual Report

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

The water consumption is mainly for domestic purposes and not used in any process operation, hence there is no discharge of industrial effluent.

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

Parameter	Please specify unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
NOx	Kg/Year	5,364.19	-
SO ₂	Kg/Year	0	-
Particulate matter (PM)	Kg/Year	4,613.48	-
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others – please specify	NA	NA	NA

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.

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

Parameter	Unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
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)	Metric tonnes of CO ₂ equivalent	80,662	80,497
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)	Metric tonnes of CO ₂ equivalent	45,200	37,517
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations)	MtCO ₂ e/ ₹ in crore	23	25
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)	MtCO ₂ e/million USD	47.40	-
Total Scope 1 and Scope 2 emission intensity in terms of physical output	MtCO ₂ e/million KWH*	13.60	14.65
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

*Standardise the units of Gas sales & EV sales for physical output expressed in 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, the data has been subjected to independent assurance by Intertek India Pvt Ltd part of this Annual Report.

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

1) Solarization:

ATGL commissioned its first solar plant in its city gas station situated in Ramol, Ahmedabad (Gujarat, India) which yields 89kw of renewable energy every single day. Till date 54 sites of ATGL have the provision of PV panels yielding 943.16 kw which will extended to more than 2.0 Mw in the coming year. The aim of the initiative is to minimize emissions. Apart from that 7.0 MW – Renewable Captive Green Power procurement under final stages of Roll out.

2) Energy Audit:

72 Electrical Energy Audit has been performed across sites of ATGL (CNG stations, City Gas Stations and Offices). Each site was evaluated with an objective to conserve electricity. Several energy saving recommendations like Installation of LED lights, AC energy saver, Occupancy sensors, Timer etc are being implanted, based on their viability and feasibility. This initiative is being promoted to ATGL customers as well.

3) Decarbonization of Fleets:

All ATGL owned and contracted transport including Transport LCV/HCV cascade, office, Area Emergency Office Vehicles have been converted from HSD to CNG. More than 630 of LCVs are now CNG powered. ATGL is exploring low carbon alternatives like E-Vehicles and Hydrogen powered trucks to substitute fossil fuels. This leap of ATGL is to minimize the predominant emissions.

4) Methane Leak Detection & Repair:

The Leak Detention and Repair (LDAR) program was implemented to comply with environmental regulations for reducing the methane emissions into the environment. More than 7200 km of leak detection conducted study at Faridabad, Ahmedabad, Khurja, Vadodara, Bhiwani, Charkhi Dadri & Mahendragarh, Kheda District (EAAA) & Mahisagar, Nuh & Palwal, Porbandar, Surendranagar by Area Emergency office staffs and by an external Third party. The identified leaks are being fixed as Methane is 25 times higher in GHG emissions compared to CO₂. This initiative was implemented to reduce minimize business's emissions.

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

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	11.75	7.53
E-waste (B)	3.18	0.35
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	3.24	17.36
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	30.88	15.90
Other Non-hazardous waste generated (H)	90.72	123.07
Please specify, if any.		
(Break-up by composition i.e. by materials relevant to the sector)		
Total (A+B+C+D+E+F+G+H)	139.78	164.21
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations in crore (₹))	0.0258	0.0341
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) Total waste generated/Revenue from operations adjusted for PPP (Mt/million USD)	0.0526	-

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Waste intensity in terms of physical output (Mt/million KWH*)	0.0151	0.0203
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	136.53	146.85
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	136.53	146.85
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	3.24	17.36
Total	3.24	17.36

*Standardize the units of Gas sales & EV sales for physical output expressed in 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, the data has been subjected to independent assurance by Intertek India Pvt Ltd part of this Annual Report

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 is having well established Environment Management System in place which is certified as per ISO 14001:2015. We have waste management procedures in place to address safe disposal of hazardous waste, e-waste and other waste. We do have a policy on resource conservation which makes sure we comply with all applicable regulation on natural resources, waste and land along with implementation of technologies to reduce specific waste generation and toxicity.

The hazardous wastes are handled, segregated, stored and transported in accordance with applicable regulatory requirements and best industry practices. The hazardous waste is disposed of in an environmentally sound manner through authorized vendors for recycling as required by regulation.

We have replaced hazardous odorant Ethyl Mercaptant to less hazardous chemical Scintinel S20 as an Odorant. We have adopted milkman concept (delivery through tanker on need basis) for delivery of our odorant chemical which reduced the storage, handling & disposal of hazardous drums.

ATGL is working on prevention of single use plastic in its offices. Five of our offices at Ahmedabad were certified by CII, as offices not using Single use plastic items.

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 operations of	Whether the conditions of environmental approval/clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
1	NA	NA	N

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
NA	NA	NA	NA	NA	NA-

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:

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 taken, if any
-	-	-	-	-

Leadership Indicators

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

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

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

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater/desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	-	-
Total volume of water consumption (in kilolitres)	-	-
Water intensity per rupee of turnover (Water consumed/turnover)	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kilolitres)		
(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	-	-

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
(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 (in kilolitres)	-	-

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.

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

Parameter	Unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
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)	Metric tonnes of CO ₂ equivalent	20,74,877	20,34,619
Total Scope 3 emissions per rupee of turnover	MtCO ₂ e/₹ in crore	383	422
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

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, the data has been subjected to independent assurance by Intertek India Pvt Ltd and its report shall form part of this Annual Report

3. With respect to the ecologically sensitive areas reported at Question 11 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:

Sr. 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 Certification	For detailed explanation kindly refer the environment section page 147 of the integrated annual report	1) More than 99% of waste avoided going to landfill by recycling. 2) 04 GAs sites certified for ZWL certification.
2	SUP Certifications	For detailed explanation kindly refer the environment section page 146 of the integrated annual report	In a proactive effort towards sustainability and environmental conservation, Single use plastic strictly prohibited in our 05 ATGL Offices.
3	Rainwater Harvesting	For detailed explanation kindly refer the environment section page 145 of the integrated annual report	Water audits were conducted across total 75 sites and rainwater harvesting, Water conservation are being done to attain water neutrality in the coming years

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

At ATGL we have performed an ERDMP (Emergency Response and Disaster Management plan) in all the existing Geographical locations where we have our operations. It is also a legal requirement of PNGRB in which we identify and mitigate the hazards that may have an impact on people, assets, and the environment. The responses that mobilize the necessary emergency services including responders like fire service, police service, medical service including ambulance, government as well as non-governmental agencies. This exercise is conducted every 5 years to all our operating Geographical locations.

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.

Impact : Emission from supply, Distribution and retailing

Mitigating Measures :

Leak pressure test of network

- Dial before dig awareness campaign
- Leak detection program
- Awareness program for value chain partners
- Utility coordination to minimize 3rd party damages

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

100%, when a business partner is onboarded, the vendor has been assessed on multiple parameters and Environmental parameters are assessed as a part of onboarding exercise. Every single year the vendors are assessed by an external agency in alignment with a detailed checklist on Health, safety, and environmental parameters.

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. -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 anticompetitive conduct by the entity, based on adverse orders from regulatory authorities.

Name of authority	Brief of the case	Corrective action taken
NA	NA	NA
NA	NA	NA

Leadership Indicators

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/Half yearly/Quarterly/ Others – please specify)	Web Link, if available
NA	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 and brief details of 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
Adani Vidya Mandir School Ahmedabad. Adani Vidya Mandir school in Ahmedabad spreads over a campus of 6.5 acres, equipped with the requisite infrastructure worthy of a modern school thus providing around 1000 students from economically weaker sections of the society, a gateway to a better future. Every year 120 new students take admission through a rigorous selection process to ensure that the most deserving from the economically backward section get admitted. The school infrastructure with state-of-the art facilities and qualified and committed teachers ensure that every child can bloom into his/her best	E-file no. CSR05/01/2021-CSR-MCA Government of India Ministry of Corporate Affairs SIA done as per point no 09 of above notification	August 25, 2021	Yes	Yes	https://www.adanigas.com/-/media/Project/AdaniGas/Sustainability/Reports/Social-Reports/Social-Report/Impact-Assessment-of-ATGL-Projects-for-2023-24.pdf
Biogas Project at Varanasi This project is a key step towards promoting environment friendly fuels thus reiterating the value that Adani group holds towards sustainability. The project is in its early days and searching for the optimum combination of Napier grass, cow dung and press mud. The output is in the form of gas with slurry as by products	E-file no. CSR05/01/2021-CSR-MCA Government of India Ministry of Corporate Affairs SIA done as per point no 09 of above notification	August 25, 2021	Yes	Yes	https://www.adanigas.com/-/media/Project/AdaniGas/Sustainability/Reports/Social-Reports/Social-Report/Impact-Assessment-of-ATGL-Projects-for-2023-24.pdf

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

S. No	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
-	NA	NA	NA	NA	NA	NIL

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

The Geographical Area (GA) in charge of each of our location is the key on-site personnel who can be reached out to in case of any complaints or grievances from the community members. The grievances can be submitted orally or in writing. The GA head will communicate to Region head/CEO and take their support for resolving the grievances. GA head serve as the first point of contact for the community members to submit and redress grievances on a one-to-one basis.

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

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Directly sourced from producers	10%	9%
Directly from within India	100%	The Company shall start monitoring, and reporting this data in future

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 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Rural	0.25%	0%
Semi-urban	1.05%	1%
Urban	8.50%	12%
Metropolitan	90.19%	87%

(Place to be categorized as per RBI Classification System - rural/semi-urban/urban/metropolitan)

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
NIL	NA

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	Uttar Pradesh	Varanasi	1,90,00,000
2	Odisha	Koraput	94,200

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

No

(b) From which marginalized/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 benefit share
-	-	-	-	-

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

Name of Authority	Brief of the case	Corrective action taken
NA	NA	NA

1. Details of beneficiaries of CSR Projects:

S No.	CSR Project	No. of person benefitted from CSR Project	% of beneficiaries from vulnerable and marginalized groups
1	Adani Vidya Mandir	991	100%
2	Greenmosphere (students)	18,500	-
3	Vision Care - students	23,234	50% female
4	Improving WASH and Sanitation Facilities in School	2,494	-
5	Mangal Seva (PWD Women)	7	100%
6	Vision Care – drivers women	2,166 572	100%
7	Health	95,000	-

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

Essential Indicators

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

ATGL has implemented various platforms to ensure that we effectively receive and respond to consumer complaints and feedback. We have made available several interface platforms such as:

- Customer Helpline number
- Customer Delight Front Office
- KIOSK machine
- IVRS
- Email addresses with escalation matrix
- My AdaniGas mobile application
- AdaniGas website

Each of these platforms is designed to make it easier for our customers to reach out to us with their concerns.

We follow standard operating procedures and guidelines, along with a stipulated TAT period for responding to complaints. Our meticulously structured escalation matrix is in place to ensure the qualitative and prompt closure of complaints. This matrix helps us address issues efficiently and ensures that no complaint goes unresolved.

In addition to these interfaces, ATGL also tackles complaints lodged on the MoPNG portal, PNGRB portal, consumer forums, and escalated cases over social media platforms. We strive to resolve all complaints satisfactorily, no matter the platform through which they are submitted.

Furthermore, ATGL captures customer feedback on the resolution of complaints and conducts timely analyses for further improvement in the respective areas. This feedback loop is crucial for us to continue enhancing our services and ensuring customer satisfaction.

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

Particulars	As a percentage to total Turnover
Environmental and social parameters relevant to the product	NA
Safe and responsible usage	100
Recycling and/or safe disposal	NA

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

	FY 2024-25		Remarks	FY 2023-24		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	NIL	NIL	NA	NIL	NIL	NA
Advertising	NIL	NIL	NA	NIL	NIL	NA
Cyber-security	NIL	NIL	NA	NIL	NIL	NA
Delivery of essential services	74,622	14	NA	53,994	6	NA
Restrictive Trade Practices	NIL	NIL	NA	NIL	NIL	NA
Unfair Trade Practices	NIL	NIL	NA	NIL	NIL	NA
Other	69,558	4,477	NA	67,076	5,117	--

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

	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.

We have cyber security and data privacy policy in line with its commitment to establishing and improving cyber security preparedness and minimizing exposure to associated risks.

Weblink: <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.

None.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches: 0
- Percentage of data breaches involving personally identifiable information of customers: NA
- 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).

Brief details of wide range of services like PNG, CNG provided by ATGL can be found in this page <https://www.adanigas.com/#servicesSec>

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

- During the installation of new Gas connection, the consumer is provided with detailed kits mentioning Do's and Don'ts
- Over every single Gas meter at consumer's premises safety steps on usage of gas is written along with the contact number in case of emergency.
- Various other campaign such as dial before dig, Safety campaign during festivals (i.e.) Diwali, Holi are undertaken for better consumer involvement I safety.
- The company publishes safety tips in social media from time to time for consumer awareness.
- Company ensures adequate quantity of odorant in the gas to alert the consumer in case of any leakage
- Regular alert and awareness is given to all CNG sector consumers for periodic Hydro-testing

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

Initiative 1: SMS/emails are sent to all industrial and commercial customers at reasonable advance notice to inform regarding any planned gas supply shutdown that is necessary for expansion/reliability of gas supply infrastructure.

Initiative 2: In case of any unplanned discontinuity of gas supply mostly due to damage to gas pipeline by third party, SMS/emails are sent to those consumers which are affected or expected to be affected from the temporary supply discontinuity required to restore the gas supply.

Initiative 3: If there is an unplanned gas supply discontinuity for domestic gas consumers due to reasons like damage to the gas pipeline by third party then Text message on registered mobile phone number of consumers is initiated.

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.

Since ATGL is more of a utility Company the information of services offered to the consumers are well informed through several modes (Website, Brochures, SMS etc.). Yes, every year an exhaustive customer survey is being carried out in the Geographical Areas where our customer footprint is prevalent.



Science Based Assurance in
Quality, Safety & Sustainability.

Independent Reasonable Assurance Statement to Adani Total Gas Limited on Business Responsibility & Sustainability Report (BRSR) FY2025 Core Disclosures as part of the Annual Integrated Report.

To the Management of Adani Total Gas Ltd., Ahmedabad, India

Introduction

Intertek India Private Limited ("Intertek") was engaged by Adani Total Gas Limited ("ATGL") to provide an independent reasonable assurance on its BRSR (Business Responsibility & Sustainability Report) core disclosures for FY2025 as part of their Integrated Annual Report ("the Report"). The scope of the Report comprises the reporting period of FY2025. The Report is prepared by ATGL based on SEBI's (Securities and Exchange Board of India) BRSR guidelines. The assurance was performed in accordance with the requirements of International Federation of Accountants (IFAC), International Standard on Assurance Engagement (ISAE) 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information.

Objective

The objectives of this reasonable assurance exercise were, by review of objective evidence, to confirm whether any evidence existed that the sustainability related disclosures in alignment with BRSR requirements, as declared in the Report, were not accurate, complete, consistent, transparent and free of material error or omission in accordance with the criteria outlined below.

Intended Users

This Assurance Statement is intended to be a part of the Integrated Annual Report of Adani Total Gas Limited.

Responsibilities

The management of ATGL is solely responsible for the development of the Report and its presentation. Management is also responsible for the design, implementation and maintenance of internal controls relevant to the preparation of the Report so that it is free from material misstatement, whether due to fraud or error.

Intertek's responsibility, as agreed with the management of ATGL, is to provide assurance and express an opinion on the data and assertions in the Report based on our verification following the assurance scope and criteria given below. Intertek does not accept or assume any responsibility for any other purpose or to any other person or organization. This document represents Intertek's independent and balanced opinion on the content and accuracy of the information and data held within.

Assurance Scope

The assurance has been provided for selected sustainability performance disclosures as per BRSR core disclosures with reference to SEBI's "BRSR Core - Framework for assurance and ESG disclosures for the value chain" vide as per latest circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dated 28th March, 2025, presented by ATGL in its Report. The Assurance boundary included data and information for operation of City Gate Stations, CNG Stations, Offices, Stores, LCNG; EV charging station and Compressed Biogas Plant across pan India of ATGL, ATEL and ATBL respectively. Our scope of assurance included verification of internal control systems, data and information on core disclosures reported as summarized below:



BRSR-Core Disclosures

- Total scope 1 and scope 2 emissions
- GHG emissions intensity (scope 1 and 2).
- Water consumption, water consumption Intensity and water discharge by destination and levels of treatment
- Total Energy consumed, total Electricity & fuel consumed by renewable & Non-renewable sources, % of energy consumed from renewable sources and Energy intensity.
- Waste Generation (category wise), Disposal, Recovered, Disposed and Intensity
- Cost incurred on well-being measures as a % of total revenue of the company.
- Safety related incidents (LTIFR + Fatality + Permanent Disabilities) including contractual workforce.
- Gross wages paid to females as percentage of wages paid.
- Complaints on POSH
- Input material sourced (from MSMEs/ small producers and from within India)
- Enabling inclusive development (Job creation in smaller towns and wages paid)
- Instances involving loss / breach of data of customers and Number of days of accounts payable.
- Concentration of purchases & sales done with trading houses, dealers, and related parties. Also loans and advances & investments with related parties.

Assurance Criteria

Intertek conducted the assurance work in accordance with the requirements of 'Reasonable Assurance' procedures as per the following standard:

- International Standard on Assurance Engagements (ISAE) 3000 (revised) for 'Assurance Engagements other than Audits or Reviews of Historical Financial Information'.
- International Standard on Assurance Engagements (ISAE) 3410 for 'Assurance Engagements on Greenhouse Gas Statement

A reasonable assurance engagement involved assessing the risks of material misstatement of the agreed indicators/parameters whether due to fraud or error, responding to the assessed risks as necessary in the circumstances. A materiality threshold level of 5% was applied. Assessment of compliance and materiality was undertaken against the stated calculation methodology and criteria.

Limitations

We have relied on the information, documents, records, data, and explanations provided to us by ATGL for the purpose of our review.

The assurance scope excludes:

- Any disclosures beyond those specified in the Scope section above.
- Data and information fall outside the defined reporting period.
- Data pertaining to the Company's financial performance, strategy, and associated linkages are articulated in the Report.
- Assertions made by the Company encompassing expressions of opinion, belief, aspiration, expectation, forward-looking statements, and claims related to Intellectual Property Rights and other competitive issues.

While we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls.

The procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within software/IT systems.



Methodology

Intertek performed assurance work using a risk-based approach to obtain the information, explanations and evidence that was considered necessary to provide a reasonable level of assurance. The assurance was conducted by desk reviews, visit to ATGL's City Gate station, CNG stations in Vadodara, CBG plant in Barsana, and stakeholder interviews with regards to the reporting and supporting records for the fiscal year 2025 at ATGL's corporate office in Ahmedabad. Our assurance task was planned and carried out during Feb-May 2025. The assessment included the following:

- Review of the Report that was prepared in accordance with the SEBI's BRSR guidelines.
- Review of processes and systems used to gather and consolidate data.
- Examined and reviewed documents, data and other information made available at selected ATGL's operational sites, corporate office and digitally.
- Conducted interviews with key personnel responsible for data management at selected ATGL's sites in Vadodara, Barsana and corporate office.
- Assessment of appropriateness of various assumptions, estimations and thresholds used by ATGL for data analysis.
- Review of BRSR core disclosures for the duration from 1st April 2024 to 31st March 2025 for ATGL was carried out onsite at ATGL's corporate office and selected business locations.
- Appropriate documentary evidence was obtained to support our conclusions on the information and data reviewed and details would be provided in a separate management report.

Conclusions

Intertek reviewed BRSR core disclosures provided by ATGL in its Report. Based on the procedures performed as above, evidences obtained and the information and explanations given to us along with the representation provided by the management and subject to inherent limitations outlined elsewhere in this report, in our opinion, ATGL's data and information on BRSR core disclosures for the period of 01 April 2024 to 31 March 2025 included in the Report, is, in all material respects, in accordance with the SEBI's BRSR guidelines.

Intertek's Competence and Independence

Intertek is a global provider of assurance services with a presence in more than 100 countries employing approximately 43,500 people. The Intertek assurance team included competent sustainability assurance professionals, who were not involved in the collection and collation of any data except for this assurance opinion. Intertek maintains complete impartiality towards any people interviewed.

For Intertek India Pvt. Ltd.

Poonam Sinha

Poonam Sinha, Verifier
Manager-Sustainability

12th May 2025

Beth Mielbrecht

Elizabeth Mielbrecht, Reviewer
Project Director

12th May 2025

No member of the verification team (stated above) has a business relationship with Adani Total Gas Ltd. stakeholders beyond that is required of this assignment. No form of bribe has been accepted before, throughout and after performing the verification. The verification team has not been intimidated to agree to do this work, change and/or alter the results of the verification. The verification team has not participated in any form of nepotism, self-dealing and/or tampering. If any concerns or conflicts were identified, appropriate mitigation measures were put in place, documented and presented with the final report. The process followed during the verification is based on the principles of impartiality, evidence, fair presentation and documentation. The documentation received and reviewed supports the conclusion reached and stated in this opinion.



Independent Limited Assurance Statement to Adani Total Gas Limited on Business Responsibility & Sustainability Report (BRSR) FY2025- Non-Core Disclosures as part of the Annual Integrated Report.

To the Management of Adani Total Gas Ltd., Ahmedabad, India

Introduction

Intertek India Private Limited ("Intertek") was engaged by Adani Total Gas Limited ("ATGL") to provide an independent limited assurance on its BRSR (Business Responsibility & Sustainability Report) selected non-core disclosures for FY2025 as a part of their Integrated Annual Report ("the Report"). The scope of the Report comprises the reporting period of FY2025. The Report is prepared by ATGL based on SEBI's (Securities and Exchange Board of India) BRSR guidelines. The assurance was performed in accordance with the requirements of International Federation of Accountants (IFAC) International Standard on Assurance Engagement (ISAE) 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information.

Objective

The objectives of this limited assurance exercise were, by review of objective evidence, to confirm whether any evidence existed that the sustainability related disclosures in alignment with BRSR requirements, as declared in the Report, were not accurate, complete, consistent, transparent and free of material error or omission in accordance with the criteria outlined below.

Intended Users

This Assurance Statement is intended to be a part of the Integrated Annual Report of Adani Total Gas Limited.

Responsibilities

The management of ATGL is solely responsible for the development of the Report and its presentation. Management is also responsible for the design, implementation and maintenance of internal controls relevant to the preparation of the Report so that it is free from material misstatement, whether due to fraud or error.

Intertek's responsibility, as agreed with the management of ATGL, is to provide assurance and express an opinion on the data and assertions in the Report based on our verification following the assurance scope and criteria given below. Intertek does not accept or assume any responsibility for any other purpose or to any other person or organization. This document represents Intertek's independent and balanced opinion on the content and accuracy of the information and data held within.

Assurance Scope

The Assurance has been provided for sustainability performance of BRSR Non-Core disclosures presented by ATGL in its Report. The Assurance boundary included data and information for operation of City Gate Stations, CNG Stations, Offices, Stores, LCNG; EV charging station and Compressed Biogas Plant across pan India of ATGL, ATEL and ATBL respectively. Our scope of assurance included verification of data and information on selected disclosures reported as summarized below:



- Total number of permanent and other than permanent employees.
- Total number of permanent and other than permanent workers.
- Total number of female employees and workers.
- Total number of differently abled employees and workers (permanent and other than permanent).
- Turnover rate for permanent employees and permanent workers.
- Corporate Social Responsibility (CSR) details (total expenditure).
- Percentage of R&D and Capex Investment
- Return to work and retention rates of permanent employees and workers that took parental leave.
- Performance and career development reviews of employees and workers.
- Percentage of plants and offices that were assessed for health and safety practice and working conditions.
- Number of employees and workers covered under Skill upgradation and H&S trainings.
- Number and % of employees and workers covered under training on human rights policy and issues.
- Minimum wage paid to employees and workers.
- Total scope 3 emissions (including Capital goods, Fuel-and-energy-related activities, Waste generated in operations, Business travel, Employee commuting, Use of sold products)

Assurance Criteria

Intertek conducted the assurance work in accordance with requirements of 'Limited Assurance' procedures as per the following standard:

- International Standard on Assurance Engagements (ISAE) 3000 (revised) for 'Assurance Engagements other than Audits or Reviews of Historical Financial Information'.
- International Standard on Assurance Engagements (ISAE) 3410 for 'Assurance Engagements on Greenhouse Gas Statement

A limited assurance engagement comprises of limited depth of evidence gathering including inquiry and analytical procedures and limited sampling as per professional judgement of assurance provider. A materiality threshold level of 10% was applied. Assessment of compliance and materiality was undertaken against the stated calculation methodology and criteria.

Methodology

Intertek performed assurance work using a risk-based approach to obtain the information, explanations and evidence that was considered necessary to provide a reasonable level of assurance. The assurance was conducted by desk reviews, visit to ATGL's City Gate station, CNG stations in Vadodara, CBG plant in Barsana, and stakeholder interviews with regards to the reporting and supporting records for the fiscal year 2025 at ATGL's corporate office in Ahmedabad. Our assurance task was planned and carried out during Feb-May 2025. The assessment included the following:

- Review of the Report that was prepared in accordance with the SEBI's BRSR guidelines.
- Review of processes and systems used to gather and consolidate data.
- Examined and reviewed documents, data and other information made available at ATGL's operational sites, corporate office and digitally.
- Conducted physical interviews with key personnel responsible for data management.
- Assessment of appropriateness of various assumptions, estimations and thresholds used by ATGL for data analysis.
- Review of BRSR disclosures on sample basis for the duration from 1st April 2024 to 31st March of 2025 for ATGL was carried out onsite at ATGL's corporate office and selected business locations.
- Appropriate documentary evidence was obtained to support our conclusions on the information and data



reviewed and details would be provided in a separate management report. reviewed and details would be provided in a separate management report.

Conclusions

Intertek reviewed selected BRSR disclosures provided by ATGL in its Annual Integrated Report. Based on the data and information provided by ATGL, Intertek concludes with limited assurance that there is no evidence that the sustainability data and information presented in the Report is not materially correct. The report provides a fair representation of BRSR disclosures and is in accordance with the SEBI's BRSR guidelines to the best of our knowledge.

Intertek's Competence and Independence

Intertek is a global provider of assurance services with a presence in more than 100 countries employing approximately 43,500 people. The Intertek assurance team included competent sustainability assurance professionals, who were not involved in the collection and collation of any data except for this assurance opinion. Intertek maintains complete impartiality towards any people interviewed.

For Intertek India Pvt. Ltd.

Poonam Sinha

Poonam Sinha, Verifier
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12th May 2025

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12th May 2025

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ADANI TOTAL GAS LIMITED

Annexure- 1
(Assured Data)

Assured data to be published in ATGL IAR FY2025

Sr. No.	Attribute	Parameter	Unit of Measures/Attribute	Values (FY 2024-25)
1	Green-house gas (GHG) footprint	Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	80662
		Total Scope 2 emissions (Break-up of the GHG (CO2e) into CO2, CH4, N2O)	Metric tonnes of CO2 equivalent	45200
		Total Scope 1 and Scope 2 emission intensity per rupee of turnover	tCO2e/INR in Crore	23
		Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	tCO2e / PPP revenue in Million US\$	47.40
2	Water footprint	Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO2e/Million KWH	13.60
		Total water consumption	KL	107708
		Water consumption intensity	KL/ INR in crore	20
		Total Water consumption / Physical output	KL / PPP revenue in Million US\$	40.56
3	Energy footprint	Water Discharge by destination and levels of Treatment	KL/Million KWH	11.64
		Total energy consumed	Giga Joules (GJ)	757997
		% of energy consumed from renewable sources	In % terms	0.5233
		Energy intensity	GJ/ PPP revenue In Million US\$	285.46
4	Embracing circularity – details related to waste management by the entity	GJ/ INR in Crore	140	
		GJ/ Million KWH	81.95	
		Plastic waste (A)	MT	11.75
		E-waste (B)	MT	3.18
		Bio-medical waste (C)	MT	0
		Construction and demolition waste (D)	MT	0
		Battery waste (E)	MT	3.24
		Radioactive waste (F)	MT	0
		Other Hazardous waste (G)	MT	30.88
		Other Non-hazardous waste (H)	MT	90.72
Total (A+B + C + D + E + F + G+ H)	MT	139.78		
Waste intensity per rupee of turnover from operations	MT /INR in Crore	0.0258		



ADANI TOTAL GAS LIMITED

Annexure- 1
(Assured Data)

		Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	Mt/ PPP revenue in Million US\$	0.0526
		Total Waste/ Physical Op	Mt/ Million KWH	0.015
		(i) Recycled	MT	136.53
		(ii) Re-used	MT	0
		(iii) Other recovery operations	MT	0
		(i) Incineration	MT	0
		(ii) Landfilling	MT	0
5	Enhancing Employee Wellbeing and Safety	(iii) Other disposal operations	MT	3.24
		Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company (Excluding Workers)	In % terms	0.0219
		Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites)	Number of Permanent Disabilities	2
			Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	0.57
6	Enabling Gender Diversity in Business		No. of fatalities	0
		Gross wages paid to females as % of wages paid	In % terms	1.48
		Complaints on POSH	Total Complaints on Sexual Harassment (POSH) reported	Nil
7	Enabling Development Inclusive		Complaints on POSH as a % of female employees / workers	Nil
			Complaints on POSH upheld	Nil
		Input material sourced from following sources as % of total purchases –and from within India	Directly sourced from MSMEs/ small producers (In % terms – As % of total purchases by value)	10%
			Sourced directly from within the district and neighbouring districts	100%
			Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost	In % terms with location
		Rural	0.25 %	
		Semi-urban	1.05 %	
		Urban	8.5 %	



ADANI TOTAL GAS LIMITED

Annexure- 1
(Assured Data)

			Metropolitan	90.19%
8	Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events	In % terms	Nil
		Number of days of accounts payable	(Accounts payable *365) / Cost of goods/services procured	30.69
9	Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	Purchases from trading houses as % of total purchases	18.10%
			Number of trading houses where purchases are made from	12
			Purchases from top 10 trading houses as % of total purchases from trading houses	99.99%
			Sales to dealers / distributors as % of total sales	72%
			Number of dealers / distributors to whom sales are made	122
			Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	46%
			Share of RPTs (as respective %age) in	
			Purchases	0%
			Sales	0%
			Loans & advances	0%
Investments	94.6%			
BRSR (Non-core Disclosures)				
10.	Section A: General Disclosure	Total number of permanent and other than permanent employees	No. of permanent employee (Male)	520
			No. of permanent employee (Female)	17
			No. of other than permanent employee (Male)	4



ADANI TOTAL GAS LIMITED

Annexure- 1
(Assured Data)

			No. of other than permanent employee (Female)	1
		Total number of permanent and other than permanent workers	No. of permanent workers (Male)	38
			No. of permanent workers (Female)	3
			No. of other than permanent workers (Male)	105
			No. of other than permanent workers (Female)	3
		Total number of differently abled employees and workers (Permanent and other than permanent)	No. of differently abled permanent employee (male)	2
			No. of differently abled permanent employee (female)	0
			No. of differently abled other than permanent employee (male)	0
			No. of differently abled other than permanent employee (female)	0
		Turnover rate for permanent employees and permanent workers	Turnover rate for permanent employees (male)	18.11%
			Turnover rate for permanent employees (female)	11.43%
Turnover rate for permanent workers (male)	9.88%			
Turnover rate for permanent workers (female)	0%			
11	Principle 2: Business should provide goods and services in a manner that is sustainable & safe	% of R&D and capex investment	R&D	0%
			Capex investment	3%



ADANI TOTAL GAS LIMITED

Annexure- 1
(Assured Data)

12	Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains	Return to work and Retention rates of permanent employees that took parental leave.	Return to work (Male)	100%	
			Retention rate (Male)	87%	
		Performance and career development reviews of employees and workers	Employees (Male)	492	
			Employees (Female)	17	
		% of plants and offices that were assessed for health and safety practice and working conditions	In % terms	100%	
		Number of employees covered under Skill upgradation and H&S trainings.	No. of H&S trainings (Male)	429	
			No. of H&S trainings (Female)	16	
			No. of skill upgradation (Male)	498	
			No. of skill upgradation (Female)	17	
			No. of H&S training (Total)	445	
No. of Skill upgradation (Total)	515				
13	Principle 5: Businesses should respect and promote human rights	Number and % of employees and workers covered under training on human rights policy and issues.	No. of Permanent employees	495	
			No. of Permanent workers	31	
		Minimum wage paid to employees and workers.	In terms of %Permanent employees (Male)	0%	
			Permanent employees (Female)	0%	
	Other than Permanent employees (Male)		0%		
	Other than Permanent employees (Female)		0%		
	14.	Principle 8 Businesses should promote inclusive growth and equitable development	Corporate Social Responsibility (CSR) details (total expenditure)	INR in Lakhs	1,550
	15.	Scope 3 emissions	Total Scope 3 emissions	Metric tonnes of CO2 equivalent	2074877
Environment, Social and Governance (GRI indicators)					
16.	GRI 2-7:	Top Management (Governance Bodies)_ >50 years_Male	In terms of no.	1	
		Top Management		1	



ADANI TOTAL GAS LIMITED

Annexure- 1
(Assured Data)

16.	Total no. of employees and breakdown by gender and age GRI 405-1: Percentage of employees per employee category	(Governance Bodies)_ > 30-50 years_Male		0
		Top Management (Governance Bodies)_ <30 years _Male		0
		Top Management (Governance Bodies)_ >50 years_Female		0
		Top Management (Governance Bodies)_ > 30-50 years_Female		0
		Top Management (Governance Bodies)_ <30 years _Female		0
		Senior Management >50 years_Male		18
		Senior Management > 30-50 years_Male		6
		Senior Management)_ <30 years _Male		0
		Senior Management)_ >50 years_Female		0
		Senior Management)_ > 30-50 years_Female		0
		Senior Management_ <30 years _Female		0
		Middle Management >50 years_Male		12
		Middle Management > 30-50 years_Male		76
		Middle Management_ <30 years _Male		0
		Middle Management_ >50 years_Female		0
		Middle Management_ > 30-50 years_Female		0
		Middle Management_ <30 years _Female		0
		Junior Management >50 years_Male		11
		Junior Management > 30-50 years_Male		203
		Junior Management_ <30 years_Male		192
		Junior Management >50 years_Female		0
		Junior Management > 30-50 years_Female		4
		Junior Management_ <30 years_female		13
		Permanent Workers>50 years_male		3
		Permanent Workers > 30-50 years_male		35
		Permanent Workers_ <30 years_male		0
		Permanent Workers>50 years_female		1
		Permanent Workers > 30-50 years_female		2
		Permanent Workers_ <30 years_female		0
		Other than Permanent Workers>50 years_male		4
		Other than Permanent Workers > 30-50 years_male		47
		Other than Permanent Workers_ <30 years_male		54
Other than Permanent Workers>50 years_female		0		
Other than Permanent Workers > 30-50 years_female		1		
Other than Permanent Workers_ <30 years_female		2		
16.	GRI 401:1- New Hires Employee in FY 2024-25	New Hires_Male_ > 50 years_TM	In terms of No.	0
		New Hires_Male_ >30-50 years_TM		0
		New Hires_Male_ < 30 years years_TM		0
		New Hires_female_ > 50 years_TM		0
		New Hires_female_ >30-50 years_TM		0
		New Hires_female_ < 30 years years_TM		0
		New Hires_Male_ > 50 years_SM		4
New Hires_Male_ >30-50 years_SM		3		



ADANI TOTAL GAS LIMITED

Annexure- 1
(Assured Data)

		New Hires_Male_ < 30 years years_SM		0
		New Hires_female_ > 50 years_SM		0
		New Hires_female_ >30-50 years_SM		0
		New Hires_female_ < 30 years years_SM		0
		New Hires_Male_ > 50 years_MM		1
		New Hires_Male_ >30-50 years_MM		13
		New Hires_Male_ < 30 years years_MM		1
		New Hires_female_ > 50 years_MM		0
		New Hires_female_ >30-50 years_MM		0
		New Hires_female_ < 30 years years_MM		0
		New Hires_Male_ > 50 years_JM		0
		New Hires_Male_ >30-50 years_JM		54
		New Hires_Male_ < 30 years years_JM		57
		New Hires_female_ > 50 years_JM		0
		New Hires_female_ >30-50 years_JM		0
		New Hires_female_ < 30 years years_JM		0
		New Hires_Male_ > 50 years_OM		0
		New Hires_Male_ >30-50 years_OM		0
		New Hires_Male_ < 30 years years_OM		0
		New Hires_female_ > 50 years_OM		0
		New Hires_female_ >30-50 years_OM		0
		New Hires_female_ < 30 years years_OM		0
17.	GRI 401-1: Employee Turnover in FY 2024-25	Employee turnover_Male_ > 50 years_TM	In terms of no.	0
		Employee turnover_Male_ >30-50 years_TM		0
		Employee turnover_Male_ < 30 years years_TM		0
		Employee turnover_female_ > 50 years_TM		0
		Employee turnover_female_ >30-50 years_TM		0
		Employee turnover_female_ < 30 years years_TM		0
		Employee turnover_Male_ > 50 years_SM		2
		Employee turnover_Male_ >30-50 years_SM		2
		Employee turnover_Male_ < 30 years years_SM		0
		Employee turnover_female_ > 50 years_SM		0
		Employee turnover_female_ >30-50 years_SM		1
		Employee turnover_female_ < 30 years years_SM		0
		Employee turnover_Male_ > 50 years_MM		1
		Employee turnover_Male_ >30-50 years_MM		12
		Employee turnover_Male_ < 30 years years_MM		0
		Employee turnover_female_ > 50 years_MM		0
		Employee turnover_female_ >30-50 years_MM		0
		Employee turnover_female_ < 30 years years_MM		1
		Employee turnover_Male_ > 50 years_JM		0
		Employee turnover_Male_ >30-50 years_JM		34
		Employee turnover_Male_ < 30 years years_JM		39



ADANI TOTAL GAS LIMITED

Annexure- 1
(Assured Data)

		Employee turnover_female_ > 50 years_JM		0
		Employee turnover_female_ >30-50 years_JM		0
		Employee turnover_female_ < 30 years years_JM		0
		Employee turnover_Male_ > 50 years_OM		0
		Employee turnover_Male_ >30-50 years_OM		4
		Employee turnover_Male_ < 30 years years_OM		1
		Employee turnover_female_ > 50 years_OM		0
		Employee turnover_female_ >30-50 years_OM		0
		Employee turnover_female_ < 30 years years_OM		0
18.	GRI 405-2: Fair Remuneration and Pay Equity	Ratio of basic salary and remuneration of women to men	In terms of ratio	01:1.05
19.	GRI 404-1: Average training	Senior Management_Male	Average Training Hours	21
		Senior Management_female		0
		Middle Management_Male		84
		Middle Management_female		4
		Junior Management_Male		68
		Junior Management_female		78