



30<sup>th</sup> May, 2024

**BSE Limited**

P J Towers,  
Dalal Street,  
Mumbai – 400001  
**Scrip Code: 542066**

**National Stock Exchange of India Limited**

Exchange plaza,  
Bandra-Kurla Complex, Bandra (E)  
Mumbai – 400051  
**Scrip Code: ATGL**

Dear Sir/Madam,

**Sub: Submission of Business Responsibility and Sustainability Report of the Company for the Financial Year 2023-24.**

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report for Financial Year (FY) 2023-24 which is being sent through electronic mode to the Shareholders.

The Integrated Annual Report along with the Business Responsibility and Sustainability Report for the FY 2023-24 is also uploaded on the Company's website and can be accessed at [www.adanigas.com](http://www.adanigas.com).

You are requested to take the same on your record.

Thanking you.

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

**Parag Parikh**  
Chief Financial Officer

Encl.: As above

Adani Total Gas Limited  
(Formerly known as Adani Gas Ltd)  
Heritage Building, 8<sup>th</sup> floor,  
Ashram Road, Usmanpura,  
Ahmedabad-380014, Gujarat, India  
CIN: L40100GJ2005PLC046553

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# 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 (ATGL)
3	Year of Incorporation	2005
4	Registered Office Address	Adani Corporate House, Shantigram, Near Vaishno Devi Circle, S. G. Highway, Khodiyar, Ahmedabad – 382421, Gujarat, India.
5	Corporate Address	Adani Corporate House, Shantigram, Near Vaishno Devi Circle, S. G. Highway, Khodiyar, Ahmedabad – 382421, Gujarat, India.
6	E-mail	<a href="mailto:investor.agl@adani.com">investor.agl@adani.com</a>
7	Telephone	+091 79 6624 3200
8	Website	<a href="http://www.adanigas.com">www.adanigas.com</a>
9	Financial year for which reporting is being done	01.04.2023 to 31.03.2024
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 Suresh P Manglani Designation: Executive Director & CEO Telephone No.: +91 79 6624 3001 Email Id: <a href="mailto:investor.agl@adani.com">investor.agl@adani.com</a>
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 of the Company
14	Name of assurance provider	Intertek India Pvt Ltd
15	Type of assurance obtained	Reasonable Assurance for Core Indicators and 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) to domestic, commercial, industrial and transport sector customers.	99.07%

#### 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)	3520	99.07%

### 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	825*	44	869
International	NIL	NIL	NIL

\* This includes 19 Nos. of City Gas Stations, 547 Nos. CNG Stations, 5 Nos. L-CNG Stations and 27 stores, 2 Biogas plants, 225 Ev Charging stations.

#### 19. Markets served by the entity:

##### a. Number of locations

Locations	Number
National (No. of States)	18
International (No. of Countries)	NIL

##### 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 FY 2023-24 it has ventured 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)
<b>EMPLOYEES</b>						
1.	Permanent (D)	503	485	96%	18	4%
2.	Other than Permanent (E)	5	3	60%	2	40%
3.	<b>Total employees (D + E)</b>	<b>508</b>	<b>488</b>	<b>96%</b>	<b>20</b>	<b>4%</b>
<b>WORKERS</b>						
4.	Permanent (F)	46	43	93%	3	7%
5.	Other than Permanent (G)	94	91	97%	3	3%
6.	<b>Total workers (F + G)</b>	<b>140</b>	<b>134</b>	<b>96%</b>	<b>6</b>	<b>4%</b>

**b. Differently abled Employees and workers:**

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

**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*	NIL	-

\*CEO & ED is part of Board of Directors as well as Key Management Personnel

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

	FY 2023-24 (Turnover rate in current FY)			FY 2022-23 (Turnover rate in previous FY)			FY 2021-22 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	13.40%	16.66%	13.38%	15.35%	10%	15.76%	16.19 %	-	15.90%
Permanent Workers	-	-	-	-	-	-	-	-	-

**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	IndianOil - Adani Gas Private Limited	Joint Venture	50%	No
2	Smart Meters Technologies Pvt Ltd	Joint Venture	50%	No
3	Adani TotalEnergies E-Mobility Limited	Subsidiary	100%	Yes
4	Adani TotalEnergies Biomass Limited	Subsidiary	100%	Yes

**VI. CSR Details**

- 24.** (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) : **Yes**  
(ii) Turnover (in ₹) : **4,813.48 crore**  
(iii) Net worth (in ₹) : **3,563.37 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 2023-24 Current Financial Year			FY 2022-23 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	NIL	NIL	NIL	NIL
Investors (other than shareholders)	Yes	NIL	NIL	NIL	NIL	NIL	NIL
Shareholders	Yes	3	NIL	NIL	4	1	NIL
Employees and workers	Yes	NIL	NIL	NIL	NIL	NIL	NIL
Customers*	Yes	53,994	6	NIL	63,524	3,407	NIL
Value Chain Partners	Yes	NIL	NIL	NIL	NIL	NIL	NIL
Other (please specify)	NIL	NIL	NIL	NIL	NIL	NIL	NIL

\* Complaints as per principal 09 of NGRBC related to essential services

### 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 the risk or opportunity (Indicate positive or negative implications)
1	Energy and Emissions Management	Risk	Minimising business's energy consumption and Carbon footprint is crucial to mitigate climate change	ATGLs aligning its business with India's goal to become net zero by reducing its emissions through initiatives like installation of solar panels, methane leak detection, energy conservation audits and decarbonisation of fleets and has ventured into low carbon business like Bio gas and E-Mobility also exploring blending of green hydrogen in the grid	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 the risk or opportunity (Indicate positive or negative implications)
2	Climate change adaptation and mitigation	Risk/ Opportunity	<p>Risk Climate risk can pose challenge to our installation, infrastructure due to Extreme Weather (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 natural gas (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 in the process of developing the climate vulnerability risk strategy	Negative / Positive
3	Human Rights	Risk	We are committed to uphold human rights of our employees, communities and other stakeholders.	ATGL and its promoters group level have a policy on Human Rights, based on international standards and frameworks, ensures the well-being of its stakeholders.	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 the risk or opportunity (Indicate positive or negative implications)
4	Product Availability/ Access to Gas	Risk / 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	ATGL has a robust channel of distribution which ensures minimal impact across the value chain in occurrence of emergencies.	Negative / Positive
5	Training and Development	Opportunity	Equipping ATGL's workforce with the requisite technical and behavioral skills, through regular trainings, helps the Company raise the bar on quality of its offerings and become increasingly future-ready	N/A	Positive
6	Employee Health, Safety and well-being	Risk	The employees are the greatest assets and their safety and well-being is of paramount importance. This is achieved. by assessing and controlling health and safety risks across our operations	Comprehensive Quality, health, safety & environment policy & procedure has been instituted by ATGL which emphasises on safety as a pre-condition for employment at the organisation	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 the risk or opportunity (Indicate positive or negative implications)
7	Risk Management	Risk	Developing effective risk mitigation strategies are critical to the Company's ability to capitalise on opportunities, remain ahead of the curve, and minimise business disruptions.	Risk Committee has adopted a Risk Policy. Risks, including ESG risks, are identified periodically, and a systematic approach to mitigate or nullify the impact is defined. Accordingly, appropriate mitigation plans are set up.	Negative
8	Grievance Redressal Mechanisms	Opportunity	Presence of a robust grievance redressal framework helps our stakeholders to reach out to us with their concerns. It provides us with an opportunity to understand their expectations. The concerns and expectations of our stakeholders acts as an important input for our business decisions and strategy. With customers being one of our key stakeholders, effective grievance redressal helps us enhance the brand value as well as structure our services in a better manner.	N/A	Positive
9	Diversity and Inclusion	Opportunity	Developing a diverse and inclusive work culture enables an organisation's position as an employer of choice.	N/A	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
<b>Policy and management processes</b>									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	<a href="https://www.adanigas.com/investors/corporate-governance">https://www.adanigas.com/investors/corporate-governance</a>								
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"> <li>• ISO 14001:2015 Environmental Management System</li> <li>• ISO 45001:2018 Occupational Health and Safety Management System.</li> <li>• ASME B31.8</li> <li>• ASME B31.8S</li> <li>• NACE, PNGRB, T4S/IMS/ERDMP Regulations. OISD etc</li> </ul>								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	a) Installation of solar panels in all feasible locations including CNG CGS Offices and LCNG sites summing up to 1.5 Mw in FY 2024-25 b) Performing energy audits across 25 sites (CNG stations, CGS and Offices space) to ensure optimal consumption of energy FY 2024-25 c) Sustain 100% CNG powered LCV cascades where CNG ecosystem is already available in FY 2024-25 d) 4 GAs to be certified with Zero waste to landfill by FY 2024-25 e) Leak detection & Repair to reduce methane emissions for 3,000+ Km f) Plantation of 50,000 trees g) 100% employees and business partners to be trained in Health safety in FY 2024-25. h) Lost Time Injury Frequency to be maintained less than 0.25 in FY 2024-25 i) Implementation of community initiatives like awareness programme of school children, water stewardship, community engagement programmes in remote locations across ATGL's footprint. j) Roll Out Comprehensive Compliance Policies and ensure that 100% employees and stakeholders are trained in FY 2024-25								

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)	Installation of solar panels in 51 sites yielding 898 kw till the end of FY 2023-24								
	b)	All over 27 Energy audits were completed in FY 2023-24.								
	c)	100% Conversion of HSD LCVs into CNG powered has been done.								
	e)	100% employees were trained on Health safety during FY 2023-24								
	f)	Lost time injury frequency of less than 0.5 is achieved during FY 2023-24								
	g)	Greenmosphere seamlessly working on 3 broad streams (Plantation, Green Millennials, Energy Audit) 15,600 students were educated on Climate Change and 50,000 saplings were planted under this programme during FY 2023-24								
	h)	Rolled Out Comprehensive Compliance Policies and trained all the on-roll employees								
	i)	33 Sites of ATGL have the infrastructure to harvest rainwater till FY 2023-24 and Water Audit has been completed across 15 ATGL sites in FY 2023-24								

**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, India and Total Energies, 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. Adherence to these principles helps build resilience, transform culture and long-term value creation to systematically identify opportunities, manage risks, and secure the interest of all our stakeholders.

In today's world sustainability isn't just an option; it's a fundamental requirement. Sustainability is woven into the fabric of our values, emphasising environmental stewardship, social accountability, strong governance, and economic vitality at ATGL, corporate governance comprises rules, practices, processes, and policies by which the Company is managed. The spirit of governance balances the interests of all stakeholders (shareholders, management, customers, suppliers, financiers, government, and community). The result is that governance is not incidental but integral to the existence of the organisation. The Company's governance practice is supported by committees (statutory committee and as well as non-statutory committees) to which certain Board responsibilities are delegated and these committees report to the Board.

Being in the business of natural gas distribution Safety of our people and public in general is immensely important for us. It is not just a priority, but a core value for us. Safety is one of our strong pillars of sustainability. We prioritise reducing carbon emissions by solarisation, reducing methane emissions, promoting renewable energy i.e. Bio-CNG and E-mobility. ATGL has mapped all their GHG emissions and is continuously working to minimise it. Methane leak detection survey and repair has been conducted for all its MDPE network to reduce fugitive emissions of methane. ATGL has been Solarising 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're committed to social responsibility through various initiatives such as promoting health and safety, engaging with communities, fostering education, and championing diversity and inclusion. Our unique Greenmosphere initiative epitomises 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 lakhs 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 for future proofing its business.

Our overarching goal is to foster lasting economic prosperity while forging a sustainable and equitable future for everyone involved.

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. The has 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. <b>Corporate Social Responsibility Committee:</b> Identify CSR activities and implementing and monitoring the CSR policy. 2. <b>Stakeholders' Relationship Committee:</b> 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. <b>Public Consumer Committee:</b> 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. <b>Risk Management Committee:</b> 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

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	N	N	N	N	N	N	N	N	N

**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 9
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 categorised 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	% of persons in respective category covered by the awareness programmes
Board of Directors	04	<ul style="list-style-type: none"> <li>• Global ESG trends</li> <li>• BRSR Principle</li> </ul> <p><b>Impact of trainings:</b> Adherence of good governance practices &amp; guidance to the organisation by board on ESG issues</p>	100%
Key Managerial Personnel	04	<ul style="list-style-type: none"> <li>• Introduction to ESG</li> <li>• ATGL Code of Conduct training</li> </ul> <p><b>Impact of trainings:</b> Develop a good &amp; 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	% of persons in respective category covered by the awareness programmes
Employees other than BoD and KMPs	743	<ul style="list-style-type: none"> <li>• Security Awareness Module</li> <li>• Group Safety Induction Module</li> <li>• Adani Anti Phishing Awareness Module</li> <li>• Adani Digital Transformation Journey</li> <li>• Digital Transformation Embracing the future.</li> <li>• ATGL Compliance training module</li> <li>• Sexual Harassment prevention for employees</li> <li>• Transformational Mindset</li> <li>• CNG Compressor</li> <li>• CGD Business overview</li> <li>• Labor Laws Awareness session</li> <li>• Smart Gas metering and its Solutions</li> <li>• MDPE pipelines</li> <li>• Microsoft PowerPoint</li> <li>• Customer Service and Delight</li> <li>• PTW</li> <li>• PTW Refresher</li> <li>• SRFA</li> <li>• IMS (Lead Audit)</li> <li>• IMS (Internal Audit)</li> <li>• Contractor Safety CSM</li> <li>• LOTO</li> <li>• Safety Induction</li> <li>• Excavation Safety</li> <li>• Material Handling</li> <li>• Fire fighting</li> <li>• Hotwork</li> <li>• First Aid</li> <li>• Confined space</li> <li>• Scaffolding/W@h-UCCHAI</li> <li>• Machine Guarding</li> <li>• Incident hazard reporting</li> <li>• Incident hazard reporting</li> <li>• Any Leadership Programme (Awakening)</li> <li>• ERDMP</li> <li>• Safety interaction Training</li> <li>• Saksham Training, etc.</li> </ul> <p><b>Impact of Trainings:</b> 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>	97%
Workers	08	<ul style="list-style-type: none"> <li>• CNG Compressor</li> <li>• CGD overview</li> <li>• Labor Laws Awareness session</li> <li>• Smart Gas metering and its Solutions</li> <li>• SOUL KT Honeywell</li> <li>• Basics of LNG/LCNG</li> </ul>	43%

**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):

<b>Monetary</b>					
	<b>NGRBC Principal</b>	<b>Name of the regulatory/ enforcement agencies/ judicial institutions</b>	<b>Amount (in ₹)</b>	<b>Brief of the Case</b>	<b>Has an appeal been preferred? (Yes/No)</b>
Penalty/ Fine	Principal 1 & Principal 4	BSE Limited (BSE) and National Stock Exchange of India Limited (NSE)	7,94,000	Non compliance of certain provisions of SEBI Listing regulation	No
Settlement	NIL	NIL	NIL	NIL	NIL
Compounding fee	NIL	NIL	NIL	NIL	NIL
<b>Non-Monetary</b>					
	<b>NGRBC Principle</b>	<b>Name of the regulatory/ enforcement agencies/ judicial institutions</b>	<b>Brief of the Case</b>	<b>Has an appeal been preferred? (Yes/No)</b>	
Imprisonment	NIL	NIL	NIL	NIL	
Punishment	NIL	NIL	NIL	NIL	

**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.**

<b>Case Details</b>	<b>Name of the regulatory/ enforcement agencies/ judicial institutions</b>
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.**

ATGL has adopted the following Board-approved anti-corruption policies:

- 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:**

	<b>FY 2023-24 (Current Financial Year)</b>	<b>FY 2022- 23 (Previous Financial Year)</b>
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	NIL	NIL
Workers	NIL	NIL

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

	<b>FY 2023-24 (Current Financial Year)</b>		<b>FY 2022-23 (Previous Financial Year)</b>	
	<b>Number</b>	<b>Remarks</b>	<b>Number</b>	<b>Remarks</b>
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	Not Applicable	NIL	Not Applicable
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL	Not Applicable	NIL	Not Applicable

**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:**

	<b>FY 2023-24 (Current Financial Year)</b>	<b>FY 2022- 23 (Previous Financial Year)</b>
Number of days of accounts payables	35.76	25.03

**9. Openness 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:**

<b>Parameter</b>	<b>Metrics</b>	<b>FY 2023-24 (Current Financial year)</b>	<b>FY 2022-23 (Previous financial Year)</b>
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	16.68%	20.75%
	b. Number of trading houses where purchases are made from	13	17
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	99.93%	99.27%
Concentration of Sales	a. Salestodealers/ distributorsas%of total sales	60%	54%
	b. Number of dealers / distributors to whom sales are made	89	77
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	41%	37%

Parameter	Metrics	FY 2023-24 (Current Financial year)	FY 2022-23 (Previous financial Year)
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	1%	3%
	b. Sales (Sales to related parties/ Total Sales)	0%	0%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	37%	6%
	d. Investments (Investments in related parties / Total Investments made)	98%	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 programmes
390	Safety Technical & Operational Competency and Safety Induction	100%
113	Work at height – Rope access system	118 participants (who are engaged in height work)
91	Defensive Driving Training	100% (For newly onboarded drivers)
77	Permit to Work for Supervisors	100%
21	Material Handling	100%
18	Excavation Safety	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 FY 2023-24	Previous FY 2022-23	Details improvements
R&D	0.37%	NIL	To generate hydrogen via electrolyzer using a Polymer Electrolyte Membrane (PEM) type electrolyzer and blend it into existing natural gas Medium Density Polyethylene (MDPE) pipeline. This will reduce carbon emissions and contribute towards improving the environmental and social impacts since equivalent energy will of methane will be replaced by hydrogen
Capex	3.90%	0.10%	<ol style="list-style-type: none"> <li>1. Development of Geographic Information System (GIS) application</li> <li>2. Development of My AdaniGas application</li> <li>3. Development of connectivity of CNG &amp; CGS Station with Supervisory Control and Data Acquisition (SCADA) or SOUL</li> </ol>

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

ATGL does not engage in any manufacturing; rather, it is a service provider. As a service provider, ATGL procures feasible sustainable products for its operations.

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

Not applicable

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.

Since ATGL simply acts as a service provider and does not produce any goods, all wastes produced are a result of its operations. All the wastes are identified for recycling/disposing as per Pollution Control Board Norms

The Company has defined processes for managing waste at each of its sites/locations. The hazardous wastes are 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 authorised 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)
<b>Permanent employees</b>											
Male	485	485	100%	485	100%	-	-	485	100%	-	-
Female	18	18	100%	18	100%	18	100%	-	-	-	-
<b>Total</b>	<b>503</b>	<b>503</b>	<b>100%</b>	<b>503</b>	<b>100%</b>	<b>18</b>	<b>4%</b>	<b>485</b>	<b>96%</b>	<b>0</b>	<b>0%</b>
<b>Other than Permanent employees</b>											
Male	3	3	100%	3	100%	-	0%	3	100%	-	-
Female	2	2	100%	2	100%	2	100%	-	-	-	-
<b>Total</b>	<b>5</b>	<b>5</b>	<b>100%</b>	<b>5</b>	<b>100%</b>	<b>2</b>	<b>40%</b>	<b>3</b>	<b>60%</b>	<b>0</b>	<b>0%</b>

**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)
<b>Permanent workers</b>											
Male	43	43	100%	43	100%	-	-	43	100%	-	-
Female	3	3	100%	3	100%	3	100%	-	-	-	-
<b>Total</b>	<b>46</b>	<b>46</b>	<b>100%</b>	<b>46</b>	<b>100%</b>	<b>3</b>	<b>7%</b>	<b>43</b>	<b>93%</b>	<b>0</b>	<b>0%</b>
<b>Other than Permanent workers</b>											
Male	91	91	100%	91	100%	-	0%	91	100%	-	-
Female	3	3	100%	3	100%	3	100%	-	-	-	-
<b>Total</b>	<b>94</b>	<b>94</b>	<b>100%</b>	<b>94</b>	<b>100%</b>	<b>3</b>	<b>3%</b>	<b>91</b>	<b>97%</b>	<b>0</b>	<b>0%</b>

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

	<b>FY 2023-24</b> Current Financial Year	<b>FY 2022-23</b> Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the company	0.0255	0.0245

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

Benefits	FY 2023-24 Current Financial Year			FY 2022-23 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/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
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 organisation believes in equal opportunity which is already a part of our Human rights policy and the same policy available in the link. Weblink: <https://www.adanigas.com/-/media/Project/AdaniGas/Investors/Investor-download/Policies/ATGL-Human-Rights-Policy.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%	100%	100%	100%
Female*	-	-	-	-
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

\*For female no parental leave was availed by any one in FY 2023-24, however company policy is applicable for both male & female

## 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
Permanent Employees	Yes. Same as for permanent workers, detailed in earlier response
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 recognised by the listed entity:**

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees/ workers respective category, who are part association(s) 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)
<b>Total Permanent Employees</b>						
Male	485	0	0%	485	0	0%
Female	18	0	0%	20	0	0%
<b>Total Permanent Workers</b>						
Male	43	0	0%	42	0	0%
Female	3	0	0%	3	0	0%

**8. Details of training given to employees and workers:**

Category	FY 2023-24 Current Financial Year					FY 2022-23 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)
<b>Employees</b>										
Male	485	425	88%	420	87%	485	414	85%	357	74%
Female	18	16	89%	17	94%	20	17	85%	15	75%
<b>Total</b>	<b>503</b>	<b>441</b>	<b>88%</b>	<b>437</b>	<b>87%</b>	<b>505</b>	<b>431</b>	<b>85%</b>	<b>372</b>	<b>74%</b>
<b>Workers</b>										
Male	43	7	16%	16	37%	42	36	86%	31	74%
Female	3	0	0%	1	33%	3	3	100%	2	67%
<b>Total</b>	<b>46</b>	<b>7</b>	<b>15%</b>	<b>17</b>	<b>37%</b>	<b>45</b>	<b>39</b>	<b>87%</b>	<b>33</b>	<b>73%</b>

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

Category	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
<b>Employees</b>						
Male	485	477	98%	485	485	100%
Female	18	18	100%	20	20	100%
<b>Total</b>	<b>503</b>	<b>495</b>	<b>98%</b>	<b>505</b>	<b>505</b>	<b>100%</b>
<b>Workers</b>						
Male	43	42	98%	42	42	100%
Female	3	3	100%	3	3	100%
<b>Total</b>	<b>46</b>	<b>45</b>	<b>98%</b>	<b>45</b>	<b>45</b>	<b>100%</b>

## 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 as per ISO standard.

- Quality Management System (ISO 9001:2015)
- Environment Management System (ISO 14001:2015)
- Occupational Health and Safety Management System (ISO 45001:2018)

### 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 recognised high level Safety Intervention and Risk Assessment programmes 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 contractors.

The Company recognises 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 has 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 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 ATGL. 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 2023-24	FY 2022-23
		Current Financial Year	Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.57	0
	Workers	0.25	0
Total recordable work-related injuries	Employees	1	0
	Workers	2	0
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

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

We place great emphasis on safety and continue to maintain a good record of safe operations. 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 Organisation (“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”. 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 on a monthly basis to enhance safety management system on 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. 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, which includes training on critical HSE procedures.

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

	FY 2023-24 (Current Financial Year)			FY 2022-23 (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	NIL	NIL	NIL	NIL
Health&Safety	NIL	NIL	NIL	NIL	NIL	NIL

**14. Assessments for the year:**

	<b>% of your plants and offices that were assessed (by entity or statutory authorities or third parties)</b>
Health and safety practices	100%
Working Conditions	100%

**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 system of Critical Vulnerable Factor (CVF) through which corrective action arising out of any incidents is deployed horizontally across all location We also conduct Vulnerability Safety Risk (VSR) assessment to proactively identify significant risk related to asset and processes. VSR assessment-based actions are taken on top priority and are monitored for closure in our Business Safety Council meeting.

Few corrective actions implemented based on safety related incidents and HSE assessments are

- 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
- Several other VSR assessment based corrective actions taken to minimise risk
- 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 programmes 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:**

	<b>% of value chain partners (by value of business done with such partners) that were assessed</b>
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 programme 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.**

<b>Stakeholder Group</b>	<b>Whether identified as Vulnerable &amp; Marginalised Group (Yes/No)</b>	<b>Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other</b>	<b>Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)</b>	<b>Purpose and scope of engagement including key topics and concerns raised during such engagement</b>
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 well-being.
Suppliers	No	Supplier meets, meetings	Continuous	Understanding concerns of suppliers and clarifying digital invoice processing
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/marginalised stakeholder groups.**

### A. Imparting Quality Education: The Adani Vidya Mandir School at Ahmedabad (AVMA)

ATGL support and sponsor the expenses of AVMA School. 100% of the students of AVMA 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.

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 only 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 has 45 full time teachers and 02 guest faculties in addition to 09 people managing the administrative work

### B. Creating sustainable livelihood : The biogas project at Shahanshahpur near Varanasi.

Partners Associated: The Varanasi Bio-Conversion Project (VBCP) of Gobardhan Varanasi Foundation (GVF) SPV at Kanha Upvan-Shahanshahpur- Varanasi- Uttar Pradesh is the official name of the project which in this document has been referred as the Bio Gas Project-Varanasi. The two key partners to the project are: - i) Varanasi Nagar Nigam. ii) People's Response for India's Development & Empowerment (PRIDE) Confederation. Adani Foundation is the principal coordinating agency while ATGL 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 labours in farmland of general farmers.

**B. Creating sustainable livelihood : The biogas project at Shahanshahpur near Varanasi. (Cont..)**

**Major highlights of the project:**

- Feedstock capacity: 90 TPD
- Raw Biogas production: 7.5 TPD
- CBG production: 3 TPD
- Solid biofertiliser production: 18 TPD
- Liquid biofertiliser production: 55 KLPD

TPD : Tonnes per Day. KLPD : Kilo Litres Per Day.

**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 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. employees workers covered (D)	% (D/C)
<b>Employees</b>						
<b>Permanent</b>	503	357	71%	505	129	26%
Other than permanent	5	0	0%	7	NIL	-
<b>Total Employees</b>	508	357	70%	512	129	25%
<b>Workers</b>						
<b>Permanent</b>	46	32	70%	46	46	100%
Other than permanent	94	0	0%	102	NIL	-
<b>Total Workers</b>	140	32	23%	148	46	100%

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

Category	FY 2023-24 Current Financial Year					FY 2022-23 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)
<b>Employees</b>										
<b>Permanent</b>										
Male	485	0	0%	485	100%	485	0	0%	485	100%
Female	18	0	0%	18	100%	20	0	0%	20	100%
<b>Other than Permanent</b>										
Male	3	0	0%	3	100%	5	0	0%	5	100%
Female	2	0	0%	2	100%	2	0	0%	2	100%
<b>Workers</b>										
<b>Permanent</b>										
Male	43	0	0%	43	100%	42	0	0%	42	100%
Female	3	0	0%	3	100%	3	0	0%	3	100%
<b>Other than Permanent</b>										
Male	91	0	0%	91	100%	105	0	0%	105	100%
Female	3	0	0%	3	100%	1	0	0%	1	100%

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

#### a. Median Remuneration / wages

Category	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	24.63*	1	24.63*
Key Managerial Personnel	3	319.99	NIL	NA
Employees other than BoD and KMP	503	10.46	18	8.4
Workers	46	7.42	3	4.28

\*Represents the sitting fees and commission drawn by the Independent Directors during FY 2023-24.

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

Category	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Gross wages paid to females as % of total wages	2.64	2.8

#### 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 outlined 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 Complaints on the following made by employees and workers:

Category	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Previous Financial Year	Pending resolution at the end of year	Remarks
Sexual Harassment	NIL	NIL	NIL	NIL	NIL	NIL
Discrimination at workplace	NIL	NIL	NIL	NIL	NIL	NIL
Child Labour	NIL	NIL	NIL	NIL	NIL	NIL
Forced Labour / Involuntary Labour	NIL	NIL	NIL	NIL	NIL	NIL
Wages	NIL	NIL	NIL	NIL	NIL	NIL
Other human rights related issues	NIL	NIL	NIL	NIL	NIL	NIL

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

Category	FY 2023-24 Current Financial Year	FY 2022-23 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:**

Category	% 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 Organisation 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 (Joules or multiples) and energy intensity, in the following format:

Parameter		FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>From renewable sources (in GJ)</b>			
Total electricity consumption	(A)	3,776	2,416
Total fuel consumption	(B)	NIL	NIL
Energy consumption through other sources	(C)	NIL	NIL
<b>Total energy consumed from renewable sources (in GJ)</b>	<b>(A+B+C)</b>	<b>3,776</b>	<b>2,416</b>
<b>From non-renewable sources (in GJ)</b>			
Total electricity consumption	(D)	1,68,827	1,31,168
Total fuel consumption	(E)	5,22,020	414,211
Energy consumption through other sources	(F)	NIL	NIL
<b>Total energy consumed from nonrenewable sources (in GJ) (D+E+F)</b>		<b>6,90,847</b>	<b>5,45,379</b>
<b>Total energy consumed (in GJ)</b>	<b>(A+B+C+D+E+F)</b>	<b>6,94,623</b>	<b>5,47,795</b>
<b>Energy intensity per rupee of turnover</b> (Total energy consumed in GJ / Turnover ₹ in crore)		<b>144</b>	<b>117</b>
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total energy consumed in GJ / Turnover ₹ in crore adjusted for PPP)		<b>NA</b>	<b>NA</b>
<b>Energy intensity in terms of physical output</b> (Total Energy Consumption in GJ / MMSCM of Gas Sold + Million units of EV charging sold )		<b>785</b>	<b>725</b>
Energy intensity (optional) – the relevant metric may be selected by the entity		-	-

\* Increase in energy consumption due increase of CNG station, CGS & Offices during FY 2023-24

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

Yes, The data has been subjected to independent assurance by Intertek India Pvt Ltd and their report shall be 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 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	NIL	NIL
(ii) Groundwater	40,880	37,235
(iii) Third party water	31,443	16,820
(iv) Seawater / desalinated water	NIL	NIL
(v) Others	NIL	NIL
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	<b>72,323</b>	<b>54,055</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>72,323</b>	<b>54,055</b>
<b>Water intensity per rupee of turnover</b> (Total water consumption in kilolitres / turnover ₹ in crore)	<b>15</b>	<b>12</b>
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total water consumption / /turnover ₹ in crore adjusted for PPP)	<b>NA</b>	<b>NA</b>
<b>Water intensity in terms of physical output (in kilolitres/ MMSCM of Gas Sold + Million units of EV charging sold)</b>	<b>82</b>	<b>72</b>
<b>Water intensity (optional)</b> – the relevant metric may be selected by the entity	-	-

\* Increase in water withdrawal due increase of CNG station, CGS & Offices during FY 2023-24

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

Yes, The data has been subjected to independent assurance by Intertek India Pvt Ltd and their report shall be part of this Annual Report

4. Provide the following details related to water discharged:

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(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
<b>Total water discharged (in kilolitres)</b>	<b>NIL</b>	<b>NIL</b>

**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 their report shall be 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 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
NOx	The air emission sources are mainly from generator (Gas based & Diesel) and Gas Compressor which are monitored on a defined frequency by an approved laboratory/agency as mandated by the Central and respective State Pollution Control Boards. The details of air emissions are submitted to PCB annually in Form-5 (Annual Environment Statement).		
SOx			
Particulate matter (PM)			
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – please specify			

**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 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	80,497	1,02,607
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	37,517	29,148
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover</b> (Total Scope 1 and Scope 2 GHG emissions in MT of CO <sub>2</sub> eq. / Turnover ₹ in crore)		25	28
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total Scope 1 and Scope 2 GHG emissions / Turnover ₹ in crore adjusted for PPP)		NA	NA
<b>Total Scope 1 and Scope 2 emission intensity in terms of physical output (MT of CO<sub>2</sub> eq./ MMSCM of Gas Sold + Million units of EV charging sold)</b>		133	174
<b>Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity</b>		-	-

**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 their report shall be 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) Solarisation:**

ATGL commissioned its first solar plant in its city gas station situated in Ramol, Ahmedabad (Gujarat, India) which yields 89 Kw of renewable energy every single day. Till date 51 sites of ATGL have the provision of PV panels yielding 898 Kw which will be extended to more than 1.5 Mw in the coming year. The aim of the initiative is to minimise emissions.

**2) Energy Audit:**

27 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 implemented, based on their viability and feasibility. This initiative is being promoted to ATGL customers as well.

**3) Decarbonisation 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. Around 380 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 minimise the predominant emissions.

**4) Methane Leak Detection & Repair:**

The Leak Detection and Repair (LDAR) programme was implemented to comply with environmental regulations for reducing the methane emissions into the environment. 3,376 km of leak detection study conducted at Faridabad, Ahmedabad, Khurja 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 CO<sub>2</sub>. This initiative was implemented to reduce and minimise business's emissions.

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	7.53	23.60
E-waste (B)	0.35	0.05
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	17.36	19.52
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	15.90	44.03
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	123.07	106.18
<b>Total (A + B + C + D + E + F + G + H)</b>	<b>164.21</b>	<b>194.33</b>
<b>Waste intensity per rupee of turnover</b> (Total waste generated in MT / Turnover ₹ in crore)	<b>0.0341</b>	<b>0.0414</b>
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total waste generated / Turnover ₹ in crore) adjusted for PPP)	<b>NA</b>	<b>NA</b>
<b>Waste intensity in terms of physical output (MT of CO<sub>2</sub> eq./ MMSCM of Gas Sold + Million units of EV charging sold)</b>	<b>0.1855</b>	<b>0.2572</b>
<b>Waste intensity (optional)</b> – the relevant metric may be selected by the entity	-	-



Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Recycled	146.85	239.58
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
<b>Total</b>	<b>146.85</b>	<b>239.58</b>
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	17.36	0.38
<b>Total</b>	<b>17.36</b>	<b>0.38</b>

**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 their report shall be 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 authorised vendors for recycling as required by regulation.

We have replaced hazardous odorant Ethyl Mercaptant to less hazardous chemical Scentinel 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	NIL	NIL	NA

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 action 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: NA

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
<b>Total volume of water withdrawal (in kilolitres)</b>	-	-
<b>Total volume of water consumption (in kilolitres)</b>	-	-
<b>Water intensity per Turnover ₹ in crore (Water consumed / turnover)</b>	-	-
<b>Water intensity (optional) – the relevant metric may be selected by the entity</b>	-	-
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) Into Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
<b>Total water discharged (in kilolitres)</b>	-	-

**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: N

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

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Total Scope 3 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	2,034,619	1,777,626
<b>Total Scope 3 emissions per Turnover ₹ in crore</b>		422	380
<b>Total Scope 3 emission intensity (optional)</b> – 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	Energy Conservation Audits	For detailed explanation kindly refer the environment section page 134 of the annual integrated report	1) Improved efficiency of Compressors in CNG stations 2) Efficient use of electricity in office spaces
2	SUP Certifications	For detailed explanation kindly refer the environment section page 150 of the annual integrated report	Mitigated Single use plastic in 5 ATGL Offices
3	Rainwater Harvesting	For detailed explanation kindly refer the environment section page 142 of the annual integrated report	Water audits were conducted across 15 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 mobilise 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 programme
- Awareness programme for value chain partners
- Utility coordination to minimise 3<sup>rd</sup> 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.**
- 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
NIL	NIL	NIL
NIL	NIL	NIL

**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
NIL	NIL	NIL	NIL	NIL	NIL

## PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

### Essential Indicators

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. CSR-05/01/2021-CSR-MCA Government of India Ministry of Corporate Affairs  SIA done as per point no 09 of above notification	August 25, 2021	YES	YES	<a href="https://www.adanigas.com/sustainability/reports/social-reports">https://www.adanigas.com/sustainability/reports/social-reports</a>

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
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. CSR-05/01/2021-CSR-MCA Government of India Ministry of Corporate Affairs  SIA done as per point no 09 of above notification	August 25, 2021	YES	YES	<a href="https://www.adanigas.com/sustainability/reports/social-reports">https://www.adanigas.com/sustainability/reports/social-reports</a>

**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 ₹)
NIL	NIL	NIL	NIL	NIL	NIL	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 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Directly sourced from MSMEs/ small producers	9%	10%
Directly from within India	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 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Rural	0%	0%
Semi-urban	1%	0.4%
Urban	12%	8.4%
Metropolitan	87%	91.3%

(Place to be categorised 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	NIL

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	Assam	Baksa	35 lakhs*

\* Amount spent for mass plantation and drinking water supply to tribals

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

No

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

Not Applicable

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

Not Applicable

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating 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 marginalised groups
1	Imparting quality Education	957 students Adani Vidya Mandir, Ahmedabad	100%
2	Creating sustainable livelihood	2194 Farmers	40%
3	Empowering through skill development	3000-man days of local employment	100% Women

**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 published several interface platforms including helpline numbers, email addresses with escalation matrix, Customer delight front offices, Adani Gas website and My AdaniGas mobile application to receive and respond to consumer complaints and feedback. There are standard operating procedures and guidelines along with stipulated TAT period for responding to complaints. Also, the meticulously structured escalation matrix is in place to ensure qualitative and prompt closure of complaints. In addition to these interfaces, ATGL also tackles the complaints lodged on MoPNG portal, consumer forum and escalated cases over social media platforms and resolve them satisfactorily.

ATGL also captures customer feedback on resolution of customers' complaints and timely analyses for further improvement in the respective area.

**Platforms available for customers to receive complaints:**

- Helpline number
- Customer Delight Front Office
- Email addresses with escalation matrix
- My AdaniGas mobile application
- Adani Gas website

**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 2023-24		Remarks	FY 2022-23		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	53,994	6	NA	NIL	NIL	NA
Restrictive Trade Practices	NIL	NIL	NA	NIL	NIL	NA
Unfair Trade Practices	NIL	NIL	NA	NIL	NIL	NA
Other (Non essential services)	67,076	5,117	--	1,02,927	3,732	--

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

	Number	Reasons for recall
Voluntary recalls	NA	NA
Forced recalls	NA	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 minimising 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.**

- 1) During the installation of new Gas connection, the consumer is provided with detailed kits mentioning Do's and Don'ts
- 2) 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.
- 3) Various other campaign such as dial before dig, Safety campaign during festivals (i.e.) Diwali, Holi are undertaken for better consumer involvement I safety.
- 4) The Company publishes safety tips in social media from time to time for consumer awareness.
- 5) Company ensures adequate quantity of odorant in the gas to alert the consumer in case of any leakage
- 6) 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 their Business Responsibility & Sustainability Report (BRSR) FY2023-24-Core Disclosures as part of the Integrated Annual 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 FY2023-24 as part of their Integrated Annual Report ("the Report"). The scope of the Report comprises the reporting periods of FY2023-24. 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 value chain" vide circular no. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated 12 July 2023, presented by ATGL in its Report. The assurance boundary included data and information for the operations of City Gate Station, CNG station, Stores, EV charging station and offices across pan India and Adani Total Gas Ltd. (Corporate Office). Our scope of assurance included verification of internal control systems, data and information on core disclosures reported as summarized in the table 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, % 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 %age 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 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 falling outside the defined reporting period.
- Data pertaining to the Company's financial performance, strategy, and associated linkages 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 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 and store in Ahmedabad, and stakeholder interviews with



regards to the reporting and supporting records for the fiscal year 2024 at ATGL's corporate office in Ahmedabad. Our assurance task was planned and carried out during Jan-May 2024. 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 physical interviews with key personnel responsible for data management at selected ATGL's sites in Ahmedabad 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 1<sup>st</sup> April 2023 to 31<sup>st</sup> March of 2024 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 2023 to 31 March 2024 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.

**Sumit Chowdhury, Verifier**  
Sr. Manager-Sustainability

**Elizabeth Mielbrecht, Reviewer**  
Project Director

24<sup>th</sup> May 2024

*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 their Business Responsibility & Sustainability Report (BRSR) FY2023-24-Non-Core Disclosures as part of the Integrated Annual 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 FY2023-24 as a part of their Integrated Annual Report ("the Report"). The scope of the Report comprises the reporting periods of FY2023-24. 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 selected sustainability performance disclosures presented by ATGL in its Report. The assurance boundary included data and information for the operations of City Gate Station, CNG station, Stores, EV charging station and offices across pan India and Adani Total Gas Ltd. (Corporate Office). Our scope of assurance included verification of data and information on selected disclosures reported as summarized in the table below:

### Section A: General Disclosures

- 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).

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

- Percentage of R&D and Capex Investment

#### 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 and workers that took parental leave.
- Performance and career development reviews of employees and workers.
- % of plants and offices that were assessed for health and safety practice and working conditions
- Number of employees covered under Skill upgradation and H&S trainings.

#### Principle 5: Businesses should respect and promote human rights

- Number and % of employees and workers covered under training on human rights policy and issues.
- Minimum wage paid to employees and workers.

#### Principle 6: Businesses should respect and make efforts to protect and restore the environment

- 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 risk-based approach to obtain the information, explanations and evidence that was considered necessary to provide a limited level of assurance. The assurance was conducted by desk reviews, visit to ATGL's city gate station, CNG stations and store in Ahmedabad, and stakeholder interviews with regards to the reporting and supporting records for the fiscal year 2024 at ATGL's corporate office in Ahmedabad. Our assurance task was planned and carried out during Jan-May 2023. 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 1<sup>st</sup> April 2023 to 31<sup>st</sup> March of 2024 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 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.

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