Approach to Integrated Reporting

This is Adani Total Gas Limited's sixth Integrated Report, reflecting our continued commitment to transparent, consistent and value-oriented reporting.

We adopted integrated reporting in FY 2020-21 and continue to align our disclosures with the guiding principles and content elements of the International Integrated Reporting <IR> Framework, now under the IFRS Foundation.

Our FY 2025-26 Integrated Annual Report presents a holistic view of ATGL's strategy, performance and value creation in the context of the evolving external environment. It integrates financial and non-financial information, incorporates stakeholder perspectives, and highlights material matters and risks that influence our long-term sustainability.

Through the lens of the six capitals, we articulate how ATGL creates, preserves and enhances value, while providing stakeholders with decision-useful insights aligned to global ESG expectations and regulatory requirements.

Reporting Frameworks

This Report has been prepared in accordance with:

- International Integrated Reporting <IR> Framework (IFRS Foundation)
- Global Reporting Initiative (GRI) Standards 2021
- Business Responsibility and Sustainability Report (BRSR) requirements as prescribed by SEBI
- United Nations Global Compact (UNGC) Principles
- United Nations Sustainable Development Goals (UNSDGs)
- India Business and Biodiversity Initiative (IBBI)

Reporting Scope and Boundary

This Integrated Report covers the financial and non-financial performance of ATGL for the period April 1, 2025 to March 31, 2026 (FY 2025-26).

The reporting boundary includes ATGL and its relevant subsidiaries and joint ventures, in line with the Company's operational and financial control.

External Assurance

All BRSR Core parameters disclosed in this Report have been subject to independent third-party assurance, reinforcing the reliability and integrity of our disclosures.

Our Capitals

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

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

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

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

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

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

Responsibility

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

Forward-looking Statements

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

Navigating through Our Report

Our Capitals

- Financial Capital
- Manufactured Capital
- Intellectual Capital
- Human Capital
- Social and Relationship Capital
- Natural Capital

Our Stakeholders

- Customers
- Investors & Shareholders
- Employees
- Communities
- Suppliers/Vendors
- Government & Regulators
- Social Partners
- NGO Partners

Material Topics

M1	E&S Impact of Products and Services
M2	Climate Change, Adaptation and Mitigation
M3	Land Use and Biodiversity
M4	Energy Management
M5	Waste & Recycling
M6	Water Use
M7	Carbon Emission
M8	Pollution
M9	Energy Security and Accessibility
M10	Community Relations
M11	Human Capital Management
M12	Occupational Health and Safety
M13	Data Privacy and Security
M14	Human Rights
M15	Product Quality & Safety
M16	Innovation, Patents, and Technology Transfer
M17	Corporate Governance
M18	Risk and Crisis Management
M19	Customer Satisfaction
M20	Sustainable Sourcing
M21	Sustainable Supply Chain
M22	Grievance Redressal Mechanisms

Risk Categorisation

R1	Regulatory & Compliance Risk
R2	Business Risk
R3	Competition Risk
R4	Project Risk
R5	Technology Risk
R6	Market Entry Risk
R7	Health and Safety Risk
R8	Reputational Risk
R9	Financial Risk
R10	Policy Stability Risk
R11	Human Resource Risk

Strategies

S1	Infrastructure Development
S2	Gas Sourcing and Volume Enhancement
S3	Cost Leadership through Digital-First Approach
S4	Responsible Corporate Citizenship
S5	Preparing for Low Carbon Future