

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	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	480	480	100%	480	100%	-	-	480	100%	0	0%
Female	12	12	100%	12	100%	12	100%	-	-	0	0%
Total	492	492	100%	492	100%	12	2%	480	98%	0	0%
Other than Permanent Employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	35	35	100%	35	100%	-	-	35	100%	0	0%
Female	1	1	100%	1	100%	1	100%	-	-	0	0%
Total	36	36	100%	36	100%	1	3%	35	97%	0	0%
Other than Permanent Workers											
Male	91	91	100%	91	100%	-	-	91	100%	0	0%
Female	2	2	100%	2	100%	2	100%	-	-	0	0%
Total	93	93	100%	93	100%	2	2%	91	98%	0	0%

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the Company	0.1960	0.0219

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

S. No.	Benefits	FY 2025-26			FY 2024-25		
		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.)
1	PF	100%	100%	Y	100%	100%	Y
2	Gratuity	100%	100%	Y	100%	100%	Y
3	ESI	NA	NA	NA	NA	NA	NA
4	Others-Please Specify	The Company offers employee benefits like superannuation, NPS and leave encashment, if opted for.					

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.

Yes. The Company's corporate offices are designed to be accessible to persons with disabilities, in line with the requirements of the Rights of Persons with Disabilities Act, 2016. Accessibility provisions include ramps at entry points and within internal areas to facilitate smooth wheelchair access, as well as dedicated restrooms for differently abled employees and workers. Signage and layout planning are undertaken to support ease of navigation within office premises. The Company continues to review and enhance accessibility features to ensure an inclusive and barrier-free workplace environment.

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.

Yes. The Company is committed to providing equal opportunity to all employees, including persons with disabilities, in accordance with the principles of the Rights of Persons with Disabilities Act, 2016. Equal opportunity is currently embedded within the Company's Human Rights Policy.

The Human Rights policy is available at the following link:

<https://www.adanigas.com/-/media/Project/AdaniGas/Investors/Investor-download/Policies/HumanRights-Policy1.pdf>

5. Return to work and Retention rates of permanent employees and workers that took parental leave.

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	91%	81%	-	-
Female	-	-	-	-
Total	91%	81%	-	-

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

Category	Yes/No	Details of the mechanism in brief
Permanent Workers	Yes	The Company has established an internal grievance redressal system known as the Adani Grievance Management Tool. Permanent workers can submit grievances through this online portal. The grievance is received and acknowledged by the Grievance Redressal Committee (GRC) Secretary, following which it is reviewed and assigned to a designated investigator. The investigator conducts a detailed investigation and submits findings to the GRC Secretary, who places the matter before the GRC for resolution. The final decision and resolution are communicated to the complainant through the portal.

Category	Yes/No	Details of the mechanism in brief
Other than Permanent Workers	Yes	Contractual workers may raise grievances with their respective contractor representatives or Company supervisors. Contractors are expected to address and resolve such concerns. Where required, matters may be escalated to the Company's HR team and relevant functional heads for further resolution.
Permanent Employees	Yes	In addition to the online grievance redressal platform, the Company has a dedicated mechanism for the prevention, prohibition, and redressal of sexual harassment at the workplace, in compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. Internal Complaints Committees (ICCs) are constituted to inquire into such complaints. The Company regularly conducts workshops, training sessions, online modules, and awareness programs to sensitise employees on this subject.
Other than Permanent Employees	Yes	For consultants, retainers, suppliers, and other non-permanent personnel engaged on a contractual or project basis, grievance redressal provisions are governed by contractual terms. Any grievances may be raised with the relevant HR Business Partners and functional heads for appropriate review and resolution.

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

Category	FY 2025-26			FY 2024-25		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/ workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees						
Male	480	0	0%	520	0	0%
Female	12	0	0%	17	0	0%
Total	492	0	0%	537	0	0%
Total Permanent Workers						
Male	35	0	0%	38	0	0%
Female	1	0	0%	3	0	0%
Total	36	0	0%	41	0	0%

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health & safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	480	335	70%	306	64%	520	429	83%	498	96%
Female	12	9	75%	8	67%	17	16	94%	17	100%
Total	492	344	70%	314	64%	537	445	83%	515	96%
Workers										
Male	35	20	57%	0	0%	38	28	74%	0	0%
Female	1	0	0%	0	0%	3	2	67%	0	0%
Total	36	20	56%	0	0%	41	30	73%	0	0%

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

Category	FY 2025-26			FY 2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who had a career review (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who had a career review (D)	% (D/C)
Permanent Employees						
Male	480	480	100%	520	492	95%
Female	12	12	100%	17	17	100%
Total	492	492	100%	537	509	95%
Permanent Workers						
Male	35	35	100%	38	38	100%
Female	1	1	100%	3	3	100%
Total	36	36	100%	41	41	100%

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, the Company has implemented ISO 45001:2018 (Occupational Health and Safety Management System) across its operations, covering 74.78% of total revenue generating sites.

The occupational health and safety management system is applicable across the Company's operations and supports a systematic approach to managing health, safety, quality, and environmental risks.

- 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 a comprehensive and structured risk management framework aligned with global best practices and business specific requirements. The processes used to identify and assess work-related hazards on both routine and non routine bases include:

- Safety Interventions (SI)
- Vulnerability Safety Risk (VSR) assessment
- Site Risk Field Audits (SRFA)
- Process Hazard Analysis (PHA)
- Pre Startup Safety Review (PSSR)
- Hazard Identification and Risk Assessment (HIRA)
- Job Safety Analysis (JSA)
- Hazard and Operability (HAZOP) studies
- Quantitative Risk Assessment (QRA)

ATGL adopts a participative and consultative approach, engaging employees, associates, and contract workers in identifying hazards and managing risks. Recognising the dynamic nature of operational risks, the Company follows the Hierarchy of Controls to mitigate risks effectively and achieve its objective of 'Zero Harm' while enabling sustainable growth. Routine risk based inspections, surveillance, and 24/7 monitoring of the City Gas Distribution (CGD) network are conducted. Identified action plans are reviewed periodically to prevent incidents and strengthen controls.

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/No)

Yes. The Company uses the Adani Group’s Incident Reporting and Investigation System to report work-related hazards, unsafe acts and conditions, near misses, injuries, illnesses, and serious incidents. The system includes transparent reporting mechanisms, root cause analysis, and defined corrective and preventive actions supported by tracking and closure of actions. An integrated digital platform enables timely reporting and escalation of safety concerns, and learnings from incidents are shared across the organisation through the Critical Vulnerable Factor (CVF) framework, with progress monitored at Group and Business safety forums.

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

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

Yes, employees and workers have access to non occupational medical and healthcare services.

Safety Incident/Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0.36	0.57
Total recordable work-related injuries	Employees	0	0
	Workers	6	7
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

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

The Company has established a dedicated Quality, Health, Safety and Environment (QHSE) management department responsible for overseeing QHSE aspects across its City Gas Distribution (CGD) network. A comprehensive QHSE Management System and Policy has been adopted, which is applicable to both employees and contractors.

All operational assets are certified by statutory regulators, including the Petroleum and Explosives Safety Organisation (PESO) and the Petroleum and Natural Gas Regulatory Board (PNGRB).

Leadership commitment to safety is demonstrated through a strong culture of felt leadership. Senior leaders regularly engage with site teams, contractors, and vendors through the “Suraksha Samwaad” (Safety Interaction) programme, which involves on-site interactions, observation of workplace conditions, appreciation of safe practices, discussion of potential hazards, and reinforcement of safe working behaviours through mutual dialogue.

A robust HSE governance framework is in place, comprising a Business-level Safety Committee and five Safety Task Forces. Each committee operates under a defined charter with clear KPIs and meets monthly to drive continual improvement in the safety management system. Further, HSE assurance audits are conducted both internally and externally, covering compliance with PNGRB regulations, workplace safety standards, asset integrity, and contractor safety practices.

The Company encourages proactive hazard identification and reporting. Employees and contractors are empowered to report unsafe conditions, near misses, and incidents through a mobile- and web-based incident reporting system. Engagement at all levels is further strengthened through Suraksha Samwaad, Safety Interaction programmes, and Safety Risk Field Audits (SRFA).

Risks and opportunities related to health and safety are identified by each department. The Company conducts 24/7 risk-based inspections, surveillance, and monitoring of its CGD network. Advanced safety studies, including Vulnerability Safety Risk assessments, HAZOP, HIRA, and Quantitative Risk Assessment (QRA), are undertaken to identify high-risk areas, with action plans periodically reviewed to strengthen preventive and mitigation measures.

Comprehensive ATGL HSE and ISO procedures are implemented across all processes. Mandatory safety induction training is provided to all employees and contractors, along with annual Safety, Technical and Operations Competency (STOC) training for contractor personnel, covering critical HSE requirements and procedures.

The Company is currently in the final phase of implementing a digital online work permit system, which will ensure strict compliance with site-related safety requirements and enhance workplace safety through digitalisation.

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

Category	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	NA	Nil	Nil	NA
Health & Safety	Nil	Nil	NA	Nil	Nil	NA

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100% of the Company’s plants and offices were assessed for health and safety practices and working conditions. The assessment process is carried out through a systematic framework that integrates both internal evaluations and independent third-party reviews. This includes T4S assessments focused on operational safety practices and technical standards, IMS (Integrated Management System) audits to evaluate compliance with management systems, ERDMP internal audits to assess emergency preparedness and risk management systems, PNGRB compliance audits, and HSE scorecard evaluations to monitor and benchmark safety performance across locations.
Working Conditions	

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

ATGL has institutionalised a dedicated mechanism to identify, address, and monitor safety related incidents and significant risks arising from health and safety assessments. The Company has implemented a Critical Vulnerable Factor (CVF) framework, through which root causes of incidents are systematically identified, corrective actions are defined, and compliance is tracked across all Geographical Areas (GAs). Progress against CVF action items is monitored and reviewed periodically to ensure timely closure and effectiveness.

In addition, the Company conducts Vulnerability Safety Risk (VSR) assessments to proactively identify potential risks associated with assets, operations, and processes. Actions emerging from these assessments are prioritised based on risk criticality and are closely monitored through the Business Safety Council until closure.

Based on safety related incidents, near misses, and findings from HSE assessments, the Company has implemented (or is in the process of implementing) the following key corrective and preventive actions:

- Dashcam-based live video monitoring introduced on a pilot basis for logistics vehicles operating on long routes to enhance driving safety and real time monitoring
- Journey risk management plans implemented for logistics vehicle movements to mitigate transportation-related risks
- Procurement and deployment of newly designed FRP telescopic ladders to eliminate the risk of electrocution
- Development of incident-based training videos, which are used as learning tools for employees and contractors
- Preparation and circulation of “Lessons Learned from Incidents” booklets across employees and business partners to prevent recurrence of similar incidents
- Launch of a mobile-based Emergency Response Management System (ERMS) application to strengthen emergency reporting, response coordination, and post incident analysis

- Deployment of mobile-based safety platforms for business partners, enabling hazard reporting, access to training materials, and closure of 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).

- Employees (Yes/No): Yes
- Workers (Yes/No): Yes

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

The Company has instituted a structured mechanism to ensure that statutory dues are appropriately deducted and deposited by its value chain partners. A dedicated digital portal is used to monitor and track statutory obligations, including applicable tax liabilities. Payments are made in accordance with the liabilities reflected on the portal, and statutory returns are filed within the prescribed timelines.

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

Category	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)

Yes. The Company provides transition assistance to support continued employability and effective management of career transitions resulting from retirement or termination of employment. Depending on business requirements and individual expertise, select highly qualified and experienced employees may be engaged post-retirement or post-separation as consultants or advisors, enabling continuity of knowledge, mentoring, and value creation while facilitating a gradual and meaningful career transition.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	100% of the Company's value chain partners were assessed on health and safety practices and working conditions. These assessments are carried out through Samarthan, ATGL's flagship programme for evaluating maturity across contractors, covering health, safety, and environmental performance as well as compliance with applicable requirements. The process is further supported by onboarding and lifecycle management through Contractor Safety Management and SAP Ariba portal.
Working Conditions	

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 assessments and Safety Risk Field Audits (SRFA), corrective actions are implemented to address identified health and safety risks and concerns among value chain partners.

- Counselling sessions are conducted with business partners across specific projects to address identified gaps and improve compliance with safety requirements.
- Penalties are imposed in cases of severe or repeated safety violations to ensure accountability and adherence to defined standards.
- The Samarthan Green Cap programme has been developed and implemented to enhance the safety capability and HSE maturity of business partners through structured capacity building initiatives.

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:

ATGL follows a structured process to identify its key stakeholder groups. Any individual or group that has the ability to influence, or is influenced by, the Company's activities, decisions, and operations is considered for identification as a stakeholder. The identified stakeholders are further assessed and classified based on their level of influence and the extent to which they are impacted by the Company's operations.

Following this assessment, key stakeholders are categorised into internal and external groups. Internal stakeholders primarily include employees, while external stakeholders comprise suppliers, customers, business partners, regulatory and statutory authorities, and local communities in and around the Company's operational sites. This enables focused engagement and effective management of stakeholder relationships.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group:

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication	Frequency of engagement	Purpose and scope of engagement including topics concerns key and raised during engagement
Employees	No	Newsletters, townhall meetings, intranet portal	Continuous	To understand employee concerns and communicate key matters related to employee wellbeing, policies, and organisational initiatives
Suppliers	No	Supplier meetings and interactions	Continuous	To understand supplier concerns and address issues related to business relationships and operational requirements
Customers	No	Website and email communications	Continuous	To understand customer concerns and provide information on services, safety, and service updates
Local communities	Yes	Community meetings through NGO implementation partners, CSR programme implementation	As and when required	To understand community needs and concerns and address social, environmental, and developmental aspects around operational areas