SECTION C: PRINCIPLE WISE PERFORMANCE

PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent and accountable.

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	4	1. Corporate Governance and Compliance (Related party transactions, insider trading, sanctions compliance, Directors' responsibilities, Board effectiveness) 2. Financial Management and Risk Frameworks (Financial reporting and controls, credit risk management, capital management) 3. Strategy, Infrastructure and Project Excellence (Business strategy, project excellence, infrastructure development, sustainable infrastructure) 4. ESG and Energy Transition (ESG trends, energy transition, low-carbon and clean energy initiatives, sustainable business practices) 5. Digital Transformation and Technology (Digital transformation, artificial intelligence and automation, data-driven enterprise, digital applications) 6. Human Resource Management and Organisational Development (Human resource strategy, organisational development, digital culture, workforce agility)	100%
Key Management Personnel	4	1. Corporate Governance and Compliance (Related party transactions, insider trading, sanctions compliance) 2. Financial Management and Risk Frameworks (Financial reporting and controls, credit risk management, capital management) 3. Strategy, Infrastructure and Project Excellence (Business strategy, project excellence) 4. Digital Transformation and Technology (Digital transformation, artificial intelligence and automation, data-driven enterprise, digital applications) 5. Human Resource Management and Organisational Development (Human resource strategy, workforce development)	100%

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Employees other than BODs and KMPs	272	1. Ethics, Conduct and Workplace Behaviour (Code of Conduct, Prevention of Sexual Harassment) 2. Health, Safety and Operational Practices (Permit to work, first aid, CNG and PNG maintenance safety, gas commissioning) 3. Cybersecurity and Data Protection (Cybersecurity awareness) 4. Environmental and Management Systems (ISO standards awareness) 5. Digital Systems and Operational Tools (ESG Gensuite platform, CBuD application)	100%
Workers	87	1. Ethics, Conduct and Workplace Behaviour (Code of Conduct, Prevention of Sexual Harassment) 2. Health, Safety and Operational Practices (Incident reporting, road safety, excavation safety, use of personal protective equipment, job safety analysis, technical competency programmes) 3. Cybersecurity and Data Protection (Cybersecurity awareness)	100%

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:

Monetary

	NGRBC Principle	Name of the regulatory/ enforcement Amount (In ₹) Brief of the Case Has an appeal been agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty / Fine	Nil				
Settlement					
Compounding Fees					

Non-Monetary

	NGRBC Principle	Name of the regulatory/ enforcement Amount (In ₹) Brief of the Case Has an appeal been agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	Nil			
Punishment				

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Not Applicable	

4. **Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.**

Yes, ATGL has adopted an Anti Corruption and Anti Bribery Policy that establishes clear principles and guidelines to prevent corruption, bribery, and unethical conduct across its operations. The policy defines prohibited practices, sets expectations for employees and business partners, and outlines roles and responsibilities to ensure compliance with applicable laws and ethical standards. It also provides mechanisms for reporting concerns and addressing violations.

The Anti-Corruption and Anti-Bribery policy is available at the following link:

https://www.adanigas.com/-/media/Project/AdaniGas/Investors/Investor-download/Policies/ATGL-Anti-Corruption-and-Anti-Bribery-Policy1.pdf

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

- Conflict of Interest Policy
- Donations, Social Funds, Contributions, Sponsorships and Corporate Social Responsibility
- Gifts and Hospitality Policy
- Human Resource 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 charges of bribery.**

Category	FY 2025-26	FY 2024-25
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

6. **Details of complaints regarding conflict of interest:**

Particulars	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	NA	Nil	NA
Number of complaints received in relation to issues of Conflict of Interest of KMPs	Nil	NA	Nil	NA

7. **Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.**

Not Applicable

8. **Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) in the following format:**

Particulars	FY 2025-26	FY 2024-25
Number of days of accounts payables	26.84	30.69

9. **Open-ness of business**

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	28.08%	18.10%
	b. Number of trading houses where purchases are made from	12	12
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	99.06%	99.99%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	68.00%	72.00%
	b. Number of dealers / distributors to whom sales are made	127	122
	c. Sales to top 10 dealers/ distributors as % of total sales to dealers / distributors	63.00%	46.00%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	2.15%	0.00%
	b. Sales (Sales to related parties / Total Sales)	0.79%	0.00%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0.00%	0.00%
	d. Investments (Investments in related parties / Total Investments made)	81.05%	94.60%

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	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
70	Defensive Driver Training (Road safety and risk-reduction program for vehicle drivers)	100%
1	Prevention of Sexual Harassment (POSH)	100%
5	Sessions covering safety awareness, Sodexo values, POSH and POSCO, glass and wood policy, basic etiquette, personal hygiene, Code of Conduct, and complaint handling	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 processes in place to avoid and manage conflicts of interest involving members of the Board. These processes are governed by the Code of Conduct for the Board and Senior Management, which requires disclosure of any actual or potential conflicts of interest and outlines procedures for their review and management. The Code provides guidance on ethical conduct, decision making, and compliance to ensure that conflicts are appropriately identified and addressed.

The Code of Conduct is available at the following link:

https://www.adanigas.com/-/media/Project/AdaniGas/Investors/Investor-download/Policies/Code-of-Conduct-for-Board-and-Sr-Management30032019.pdf