Material Issue Identified	Indicate whether risk or opportunity	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
Corporate Governance	Opportunity	Effective governance supports transparency, regulatory compliance, and investor confidence. It strengthens risk management and improves oversight of sustainability and operational performance.	ATGL has established governance frameworks with Board oversight and defined policies. ESG considerations are part of decision processes and reporting. Governance systems support compliance, internal controls and monitoring of key business risks.	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	https://www.adanigas.com/investors/corporate-governance								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/ certifications/labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	▪ ISO 9001:2015 - Quality Management System ▪ ISO 14001:2015 - Environmental Management System ▪ ISO 45001:2018 - Occupational Health and Safety Management System ▪ ISO 27001:2022 - Information Security Management Systems (certification process underway) ▪ ASME B31.8 - Gas Transmission and Distribution Piping Systems ▪ ASME B31.8S - Managing System Integrity of Gas Pipelines ▪ Applicable standards and regulations including NACE, PNGRB, T4S, IMS, ERDMP, and OISD								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	a) Purchase renewable energy up to 10MW for enhancement of renewable energy mix. b) Perform energy audits across 10 sites, including CNG stations, CGS and offices, to ensure optimal consumption of energy in FY27. c) Sustain 100% CNG powered LCV cascades where CNG ecosystem is available in FY27. d) Renew zero waste to landfill certification for all operational sites in FY27. e) Undertake leak detection and repair to reduce methane emissions across 5000+ km in FY 27. f) Undertake plantation of 50,000 trees in barren land area. g) Ensure training of 100% of employees and business partners in health, safety and ESG in FY27. h) Maintain Lost Time Injury Frequency Rate (LTIFR) below 0.5 In FY27. i) Assess 25,000 members of the community and drivers for vision screening and distribution of spectacles. j) Roll out comprehensive compliance policies and ensure training of 100% employees and stakeholders in FY27.								
6. Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met.	a) A total of 657 (99%) CNG powered LCV cascades are present across the value chain. b) 0.967 MW of rooftop solar panels have been installed across feasible locations, including CNG stations, CGS, offices and LCNG sites. c) Leak detection and repair has been carried out across 7,520 km to reduce methane emissions. d) Lost Time Injury Frequency Rate (LTIFR) is maintained at 0.323, which is below the target. e) 23,000 students and 1,053 truck drivers have been assessed for vision screening, and spectacles have been distributed free of cost. f) 1,097 drivers (100%) have been trained through defensive driver training programmes for road safety awareness. g) ATGL has secured "A" rating in CDP Climate Change, improving from B in the previous financial year. h) ATGL has received a score of 72 out of 100 in DJSI (S&P Global) and is ranked 9th globally in the Oil and Gas sector. i) ATGL has received an ESG rating of 83.3 in the Leadership category from CareEdge, a SEBI-registered ESG rating provider.								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Governance, Leadership and Oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements.	ESG continues to remain in our focus as we scale our network to 11 lakh PNG connections, 15,500+ inch-km of steel network, 5,100 EV charging points, and 700+ CNG stations across the country. From our core business of city gas distribution to early and gainful diversification into EV charging, compressed biogas, and LNG for transport and mining segments, we remain committed to providing clean and affordable fuel options across our consumer segments. Our early adoption of sustainable and innovative practices such as emissions mapping, methane leak detection and repair, adoption of low-carbon transport solutions, solarisation, and energy efficiency practices in CGS are being implemented across our operations in 34 GAs and 95 districts. Our hydrogen blending pilot last year underlines ATGL's forward-looking approach and alignment with India's long-term vision of decarbonisation. We continue to strengthen employee wellbeing, safety culture, and community engagement across all areas of operation. Through initiatives such as Greenmosphere and development of ATGL Forest, with 50,000 trees planted every year, we continue to support biodiversity and community development, while maintaining strong focus on governance and transparent disclosures, and contributing to the national target of increasing natural gas share to 15% by 2030. Our social welfare initiatives, such as vision care programs which have benefited 23,000 school students and 1,053 drivers, run through the Adani Foundation, and are expected to have a wide-reaching impact in the communities we operate in. Our ESG initiatives continue to receive recognition across the industry, including a DJSI score improvement from 62 to 72, CDP rating upgrade from B to A, and the PNGRB award for Health, Safety, Sustainability, and Consumer Centricity, all of which underline our proactive approach and leadership in this area.								
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 Company has a **Corporate Responsibility Committee (CRC)** with 100% independence at the Board level. The CRC oversees strategies, activities, and policies related to environmental, social, and governance aspects, including health and safety, human capital management, and other material issues, in line with the global context and evolving statutory requirements. In addition to the CRC, the Company has established other Board level Committees with responsibilities linked to sustainability: 1. **Corporate Social Responsibility Committee:** Responsible for identifying CSR initiatives and overseeing the implementation and monitoring of the CSR policy. 2. **Stakeholders' Relationship Committee:** Focused on ensuring effective servicing and protection of stakeholder interests, including shareholders, debenture holders, other security holders, rating agencies, regulators, and customers. 3. **Public Consumer Committee:** Oversees consumer services, including their improvement, Alternate Dispute Resolution (ADR) mechanisms, advertising practices, and compliance with consumer protection regulations. 4. **Risk Management Committee:** Assists the Board of Directors in fulfilling its oversight responsibilities related to the Company's risk profile and risk management framework.								

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)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Corporate Responsibility Committee (CRC)									Quarterly								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Corporate Responsibility Committee (CRC)									Quarterly								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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	Yes The Company's policies are reviewed internally, and independent assessment by an external agency is undertaken as required. The Company has planned an external evaluation of its ESG governance framework, which will include an assessment of the effectiveness of its policies.								

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

	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)	Not Applicable								
The entity is not at a stage where it is able 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)									