



ACC LIMITED HUMAN RIGHTS POLICY

(Updated on 24th July 2025)

Vinod Bahety
Wholetime Director & CEO
Cement Business, Adani Group

1.0 Background:

ACC Limited (ACC) being a part of Adani Group is committed to upholding of fundamental human rights in line with the legitimate role of the business. Our approach includes adherence to corporate business policies and compliance with applicable laws including internationally recognised human rights, as set out in the International Bill of Human Rights and the International Labour Organization declaration on Fundamental Principles and Right at Work.

Scope:

This policy applies to all levels of our organization, including employees, contractors, suppliers, and other business partners. It covers every aspect of our operations, from raw material sourcing to supply chain management and community relations.

2.0 Reference Documents:

The Policy on Human Rights draws its inspiration from the following seminal works / documents:

- 2.1** The Universal Declaration of Human Rights
- 2.2** Social Accountability 8000 (SA8000) Standard
- 2.3** The 2 main Covenants (Civil & Political Rights; Economic, Social & Cultural Rights)
- 2.4** International Treaties & Conventions related to Human Rights

3.0 The Construct of Human Rights

Whereas each organisation or entity has a different approach towards Human Rights, in general the construct of Human Rights shall be around the following elements:

- 3.1 Principles:** Respecting the principles of dignity, liberty, equality and brotherhood of all people
- 3.2 Applicability:** In the organisational context this comprises all stakeholders including employees, associates, customers, vendors, contractors, etc.
- 3.3 Rights at different Levels:** Individual Rights such as the Right to Life and Liberty, Individual Rights towards the Community; Social, Economic and Cultural Rights, etc.
- 3.4 Freedoms:** such as the Freedom of Speech and Religion; Freedom from Fear and Want.
- 3.5 Duties and Reasonable Restrictions on Rights and Freedoms:** Each Right or Freedom comes with an attached Duty and Responsibility. It is incumbent on each individual stakeholder to ensure that their Rights and Freedoms are aligned with the Business Needs and Direction of the Organisation, and it is understood that there may be reasonable restrictions imposed on the Rights and Freedoms through stated policies and a Governance framework for the organisation.

4.0 Policy:

It is the duty of all businesses, functions and departments within the Adani Group to actively support and foster human rights amongst all stakeholders and therefore all Principal Officers of the Organisation and those in Authority have a duty to ensure, encourage and guide other stakeholders in terms of the Human Rights:

- 4.1** Towards the above objective, the Group shall strive to adopt and adapt the SA8000 standards framework in alignment with the business needs and directions of the organisation.
- 4.1.1** All Principal Officers and others in Authority shall actively seek to prevent abuse of human rights and remedy the impact of any violations with respect to Human Rights
- 4.1.2** Ensure compliance with all legal provisions including rules and guidelines concerning the protection and development of Human Rights
- 4.1.3** Identify and assess, through a process of due diligence or otherwise, any potential risks or adverse impact with respect to Human Rights Policies, especially those that will tarnish the brand and image of the organisation with respect to its commitment to championing Human Rights
- 4.1.4** Educate, Develop and otherwise Train people in active involvement and promotion of Human Rights across the organisation.
- 4.2** The company respects and uphold the right to freedom of association and support the right to collective bargaining.
- 4.3** The Company maintains a zero-tolerance approach to discrimination in any form, and is committed to fostering an inclusive workplace where all individuals are treated with dignity, fairness, and respect.
- 4.4** The Company is committed to paying living wage in alignment with evolving cost-of-living benchmarks and national wage standards.
- 4.5** The Company shall actively monitor working hours to prevent excessive overtime and promote employee well-being. Overtime shall be limited to exceptional operational needs and compensated in accordance with applicable labor laws.
- 4.6** The Company upholds the principle of equal pay for equal work, irrespective of gender.
- 4.7** The Company shall ensure compliance with statutory notice periods and engage in meaningful consultation with all affected stakeholders in the event of workforce restructuring or mass termination.

5.0 Rules & Procedures:

- 5.1** There will be constituted both at the Group Level as well as at individual entity level, a standing forum that aids and advises the management in its approach towards building sustainable Human Rights.
- 5.2** Group HR will constitute a cross-functional Council to adapt, adopt and execute SA8000 standards for the organisation.
- 5.3** Group HR through BU HR will conduct periodic audits to ensure compliance with the Human Rights Policies.
