

# Business Responsibility and Sustainability Report

## Section A: General Disclosures

### I. Details of the listed entity

|                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. Corporate Identity Number (CIN) of the Listed Entity                                                                                                                                                                                                                | L26940GJ1936PLC149771                                                                                                                                                                                                                          |
| 2. Name of the Listed Entity                                                                                                                                                                                                                                           | ACC Limited                                                                                                                                                                                                                                    |
| 3. Year of incorporation                                                                                                                                                                                                                                               | 1936                                                                                                                                                                                                                                           |
| 4. Registered office address                                                                                                                                                                                                                                           | Adani Corporate House,<br>Shantigram, Near Vaishno Devi Circle, S.G. Highway,<br>Ahmedabad – 382421                                                                                                                                            |
| 5. Corporate address                                                                                                                                                                                                                                                   | Adani Corporate House,<br>Shantigram, Near Vaishno Devi Circle, S.G. Highway,<br>Ahmedabad – 382421                                                                                                                                            |
| 6. E-mail                                                                                                                                                                                                                                                              | <a href="mailto:acc-investorsupport@adani.com">acc-investorsupport@adani.com</a>                                                                                                                                                               |
| 7. Telephone                                                                                                                                                                                                                                                           | (+91) 792656 5555                                                                                                                                                                                                                              |
| 8. Website                                                                                                                                                                                                                                                             | <a href="http://www.acclimited.com">www.acclimited.com</a>                                                                                                                                                                                     |
| 9. Financial year for which reporting is being done                                                                                                                                                                                                                    | FY 2025-26                                                                                                                                                                                                                                     |
| 10. Name of the Stock Exchange(s) where shares are listed                                                                                                                                                                                                              | BSE<br>NSE                                                                                                                                                                                                                                     |
| 11. Paid-up Capital                                                                                                                                                                                                                                                    | ₹ 1,87,98,72,630                                                                                                                                                                                                                               |
| 12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report                                                                                                                                   | Name: Neeru Bansal<br>Address: Adani Corporate House,<br>Shantigram, Near Vaishno Devi Circle, S.G. Highway,<br>Ahmedabad – 382421<br>Contact: +91 98253 86934<br>Email ID: <a href="mailto:neeru.bansal@adani.com">neeru.bansal@adani.com</a> |
| 13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together). | Disclosures made in this report are on a standalone basis. Details of subsidiaries and joint ventures are not included here.                                                                                                                   |
| 14. Name of assurance provider                                                                                                                                                                                                                                         | SGS India Private Limited                                                                                                                                                                                                                      |
| 15. Type of the assurance obtained                                                                                                                                                                                                                                     | Reasonable assurance for BRSR Core and Limited Assurance for other parameters as per International Standard Assurance Engagement (ISAE) 3000 (revised) and ISAE (3410)                                                                         |

### II. Products/services

#### 16. Details of business activities (accounting for 90% of the turnover)

| S. No. | Description of Main Activity | Description of Business Activity | % of Turnover of the entity |
|--------|------------------------------|----------------------------------|-----------------------------|
| 1      | Manufacturing                | Cement, Clinker                  | 100%                        |

#### 17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

| S. No. | Product/Service | NIC Code | % of total Turnover contributed |
|--------|-----------------|----------|---------------------------------|
| 1      | Cement, Clinker | 23941    | 100%                            |



### III. Operations

#### 18. Number of locations where plants and/or operations/offices of the entity are situated:

| Location      | Number of plants | Number of offices | Total     |
|---------------|------------------|-------------------|-----------|
| National      | 17               | 35                | <b>52</b> |
| International | 0                | 0                 | <b>0</b>  |

#### 19. Markets served by the entity:

##### a. Number of locations

| Locations     | Number                                 |
|---------------|----------------------------------------|
| National      | 22 States and 6 UTs and 634+ districts |
| International | 0                                      |

##### b. What is the contribution of exports as a percentage of the total turnover of the entity?

Nil, we are not doing export of our products.

##### c. A brief on types of customers

ACC Limited is India's foremost manufacturer of cement and ready mixed concrete with a countrywide network of factories and marketing offices. Its customers include its channel partners (dealers and retailers), individual home builders, contractors, big housing contractors, Infrastructure companies and government department.

### IV. Employees

#### 20. Details at the end of Financial Year:

##### a. Employees and workers (including differently abled):

| S. No.    | Particulars              | Total (A) | Male   |         | Female |         |
|-----------|--------------------------|-----------|--------|---------|--------|---------|
|           |                          |           | No.(B) | % (B/A) | No.(C) | % (C/A) |
| EMPLOYEES |                          |           |        |         |        |         |
| 1.        | Permanent (D)            | 1392      | 1317   | 94.61%  | 75     | 5.39%   |
| 2.        | Other than Permanent (E) | 1         | 1      | 100%    | 0      | 0%      |
| 3.        | Total employees (D + E)  | 1393      | 1318   | 94.62%  | 75     | 5.38%   |
| WORKERS   |                          |           |        |         |        |         |
| 4.        | Permanent (F)            | 1442      | 1432   | 99.31%  | 10     | 0.69%   |
| 5.        | Other than Permanent (G) | 1         | 1      | 100%    | 0      | 0%      |
| 6.        | Total workers (F + G)    | 1443      | 1433   | 99.31%  | 10     | 0.69%   |

##### b. Differently abled Employees and workers:

| S. No                       | Particulars                                | Total (A) | Male   |         | Female  |        |
|-----------------------------|--------------------------------------------|-----------|--------|---------|---------|--------|
|                             |                                            |           | No.(B) | % (B/A) | No. (C) | No.(B) |
| DIFFERENTLY ABLED EMPLOYEES |                                            |           |        |         |         |        |
| 1.                          | Permanent (D)                              | 2         | 2      | 100%    | 0       | 0%     |
| 2.                          | Other than Permanent (E)                   | 0         | 0      | 0%      | 0       | 0%     |
| 3.                          | Total differently abled employees (D + E)  | 2         | 2      | 100%    | 0       | 0%     |
| DIFFERENTLY ABLED WORKERS   |                                            |           |        |         |         |        |
| 4.                          | Permanent (F)                              | 2         | 2      | 100%    | 0       | 0%     |
| 5.                          | Other than permanent (G)                   | 0         | 0      | 0%      | 0       | 0%     |
| 6.                          | Total of differently abled workers (F + G) | 2         | 2      | 100%    | 0       | 0%     |

**21. Participation/Inclusion/Representation of women**

|                          | Total (A) | No. and percentage of Females |         |
|--------------------------|-----------|-------------------------------|---------|
|                          |           | No.(B)                        | % (B/A) |
| Board of Directors       | 7         | 1                             | 14.29%  |
| Key Management Personnel | 3         | 0                             | 0%      |

**22. Turnover rate for permanent employees and workers**

(Disclose trends for the past 3 years)

|                     | FY 2025-26<br>(Current Financial Year) |        |        | FY 2024-25<br>(Previous Financial Year) |        |        | FY 2023-24<br>(Prior to the Previous<br>Financial Year) |        |        |
|---------------------|----------------------------------------|--------|--------|-----------------------------------------|--------|--------|---------------------------------------------------------|--------|--------|
|                     | Male                                   | Female | Total  | Male                                    | Female | Total  | Male                                                    | Female | Total  |
| Permanent Employees | 17.38%                                 | 20.12% | 17.53% | 20.44%                                  | 33.18% | 21.20% | 28.75%                                                  | 33.42% | 29.04% |
| Permanent Workers   | 1.87%                                  | 0.00%  | 1.85%  | 12.05%                                  | 11.11% | 13.46% | 20.30%                                                  | 14.93% | 20.20% |

**V. Holding, Subsidiary and Associate Companies (including joint ventures)****23. (a) Names of holding / subsidiary / associate companies / joint ventures**

| Sr. No. | Name of the holding /subsidiary/ associate companies / joint ventures (A) | Indicate whether holding/ Subsidiary/ Associate/ Joint Venture | % of shares held by listed entity | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|---------|---------------------------------------------------------------------------|----------------------------------------------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------|
| 1       | ACC Minerals Resource Limited                                             | Subsidiary                                                     | 100%                              | No                                                                                                                           |
| 2       | Lucky Minmat Limited                                                      | Subsidiary                                                     | 100%                              | No                                                                                                                           |
| 3       | Singhania Minerals Private Limited                                        | Subsidiary                                                     | 100%                              | No                                                                                                                           |
| 4       | ACC Concrete South Limited                                                | Subsidiary                                                     | 100%                              | No                                                                                                                           |
| 5       | ACC Concrete West Limited                                                 | Subsidiary                                                     | 100%                              | No                                                                                                                           |
| 6       | Asian Concretes and Cements Private Limited                               | Subsidiary                                                     | 100%                              | No                                                                                                                           |
| 7       | Asian Fine Cements Private Limited                                        | Subsidiary                                                     | 100%                              | No                                                                                                                           |
| 8       | Bulk Cements Corporation (India) Limited                                  | Subsidiary                                                     | 94.65%                            | No                                                                                                                           |
| 9       | OneIndia BSC Private Limited                                              | Joint Venture                                                  | 50%                               | No                                                                                                                           |
| 10      | MP AMRL (Bicharpur) Coal Company Limited                                  | Joint Venture                                                  | 49%                               | No                                                                                                                           |
| 11      | MP AMRL (Semaria)) Coal Company Limited                                   | Joint Venture                                                  | 49%                               | No                                                                                                                           |
| 12      | MP AMRL (Marki Barka) Coal Company Limited                                | Joint Venture                                                  | 49%                               | No                                                                                                                           |
| 13      | MP AMRL(Morga) Coal Company Limited                                       | Joint Venture                                                  | 49%                               | No                                                                                                                           |
| 14      | Aakaash Manufacturing Company Private Limited                             | Joint Venture                                                  | 40%                               | No                                                                                                                           |
| 15      | Alcon Cement Company Private Limited                                      | Associate                                                      | 40%                               | No                                                                                                                           |

Percentage of shares mentioned in the above table includes both Direct and Indirect holding by listed entity.

**VI. CSR Details****24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No): Yes****(ii) Turnover (in ₹):** 25,766.48 Crore**(iii) Net worth (in ₹):** 20,416.35 Crore



## 25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)                                                                                                                                                                                                                                                                                                                                                                                                                    | FY 2025-26<br>(Current Financial Year)     |                                                              |         | FY 2024-25<br>(Previous Financial Year)    |                                                              |         |
|---------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|--------------------------------------------------------------|---------|--------------------------------------------|--------------------------------------------------------------|---------|
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks |
| Communities                                       | Yes<br><a href="https://www.adanifoundation.org/Contact-Us">https://www.adanifoundation.org/Contact-Us</a>                                                                                                                                                                                                                                                                                                                                                                                                                      | 136                                        | 6                                                            |         | 26                                         | 0                                                            |         |
| Investors (other than shareholders)               | Yes<br><a href="https://acc-investorsupport.adani.com">acc-investorsupport.adani.com</a>                                                                                                                                                                                                                                                                                                                                                                                                                                        | 0                                          | 0                                                            |         | 0                                          | 0                                                            |         |
| Shareholders                                      | Yes<br><a href="https://acc-investorsupport.adani.com">acc-investorsupport.adani.com</a>                                                                                                                                                                                                                                                                                                                                                                                                                                        | 87                                         | 6                                                            |         | 55                                         | 0                                                            |         |
| Employees and workers                             | Yes<br><a href="https://www.acclimited.com/-/media/Project/ACC-Limited/Investor/policies/ACC-Whistle-Blower-Policy_31102025.ashx">https://www.acclimited.com/-/media/Project/ACC-Limited/Investor/policies/ACC-Whistle-Blower-Policy_31102025.ashx</a><br>& <a href="https://www.acclimited.com/-/media/Project/ACC-Limited/Investor/policies/ACC-Employee-Grievance-Management-Policy-new.ashx">https://www.acclimited.com/-/media/Project/ACC-Limited/Investor/policies/ACC-Employee-Grievance-Management-Policy-new.ashx</a> | 16                                         | 2                                                            |         | 8                                          | 0                                                            |         |
| Customers                                         | Yes<br><a href="mailto:acchelp@adani.com">acchelp@adani.com</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 12                                         | 0                                                            |         | 36                                         | 1                                                            |         |
| Value Chain Partners                              | Yes<br><a href="https://www.acclimited.com/-/media/Project/ACC-Limited/Investor/policies/Supplier-Code-of-Conduct.ashx">https://www.acclimited.com/-/media/Project/ACC-Limited/Investor/policies/Supplier-Code-of-Conduct.ashx</a>                                                                                                                                                                                                                                                                                              | 3                                          | 0                                                            |         | 4                                          | 1                                                            |         |
| Other (please specify)                            | Yes <a href="https://www.acclimited.com/Contact-us">https://www.acclimited.com/Contact-us</a>                                                                                                                                                                                                                                                                                                                                                                                                                                   | 21                                         | 2                                                            |         | 28                                         | 5                                                            |         |

## 26. Overview of the entity's material responsible business conduct issues

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format

| Sr. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | 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) |
|---------|---------------------------|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| 1       | Water management          | Risk and Opportunity                       | <p><b>Risk-</b> Water being a shared resource, it is essential for business to use it in a responsible way. The risks can be conflicts with local communities and stakeholders over water rights and usage, potential water scarcity or quality issues due to over-extraction or pollution, and regulatory constraints on water abstraction permits or discharge standards.</p> <p><b>Opportunity-</b> By demonstrating commitment to conserving water resources, we can build stronger relationships with local communities and government. This will help us in securing and maintaining social licenses to operate, especially in water-stressed regions. In future, the company may qualify for government incentives aimed at promoting water conservation and sustainability initiatives.</p> | We have been investing in rainwater harvesting initiatives, restoring village ponds, construction of check dams, water conservation at closed mines and groundwater recharge for a long time to mitigate the risk. As a result, the company is now water positive. The company uses more than 50% of its water requirements in cement manufacturing from harvested rainwater | Negative/<br>Positive                                                                          |



| Sr. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | 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) |
|---------|---------------------------|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| 2       | Air quality               | Risk                                       | Exposure to dust, Sox, Nox and other pollutants from cement plants can lead to respiratory issues among employees and nearby communities. This may lead to increased costs associated with healthcare for affected employees, and insurance premiums. The company may also face opposition, protests and even legal restrictions on its operations.             | We focus on improving air quality in the surrounding environment. We monitor the plants' stack emissions through the Continuous Emission Monitoring System. We install and maintain air pollution control measures such as bag filters and ESPs.                                                              | Negative                                                                                       |
| 3       | Circular Economy          | Opportunity                                | Circular economy offers great opportunity to lower the use of natural resources and fossil fuels in cement production and reduces carbon emissions.                                                                                                                                                                                                             | –                                                                                                                                                                                                                                                                                                             | Positive                                                                                       |
| 4       | Climate and Energy        | Risk and Opportunity                       | <b>Risk-</b> Climate change poses multiple physical risks like flooding, temperature rise, water stress etc. Emerging and potential regulations may introduce or escalate regulatory risks. These extreme weather events can cause infrastructure damage, may hinder the supply chain network affecting timely delivery of raw materials and finished products. | The Company has approximately 84% of products in its portfolio which are blended products with lower carbon footprint. Further, we are investing more in renewal energy and green energy from WHRS. In addition, we have set ambitious targets for Thermal Substitution Rates (TSR) by using alternate fuels. | Negative/<br>Positive                                                                          |

| Sr. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | 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) |
|---------|---------------------------|--------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
|         |                           |                                            | <p><b>Opportunity-</b> Energy cost is a major cost in cement manufacturing. We continuously strive to reduce our specific thermal energy consumption and specific electrical energy consumption to optimise our energy costs. In addition, it is directly related to carbon emissions and by optimising energy consumption and use of green power, we can lower our carbon emissions.</p>                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                |
| 5       | Biodiversity              | Risk and Opportunity                       | <p><b>Risk-</b> Land disturbance and habitat fragmentation from operational activities can lead to biodiversity degradation.</p> <p><b>Opportunity-</b> Restored ecosystems can provide long-term environmental benefits, including enhanced ecosystem services such as water filtration, carbon sequestration, and soil preservation. These benefits not only contribute to global environmental goals but also can have positive economic implications for the company and local communities in the long run.</p> | <p>We adhere to Indian national regulations and are a signatory to India Business and Biodiversity Initiative (IBBI) of the Confederation of Indian Industry (CII), and Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ). We assess the impacts on biodiversity and ecosystem services through KPIs. This helps in conservation of ecosystems. The parent company Ambuja Cement is a TNFD adopter company.</p> | Negative/<br>Positive                                                                          |
| 6       | Sustainable Construction  | Opportunity                                | <p>Intervention of sustainable practices and technologies such as use of supplementary cementitious materials, increased Thermal Substitution Rate (TSR), and efficient concrete use help drive down carbon emissions from cement production and hence help to reduce the carbon footprint.</p>                                                                                                                                                                                                                     | –                                                                                                                                                                                                                                                                                                                                                                                                                           | Positive                                                                                       |



| Sr. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | 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) |
|---------|---------------------------|--------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| 7       | Human Capital Development | Opportunity                                | Through continuous learning and development and strengthened employee relations, we can mitigate succession planning risks, address skills gaps and ensure continuity of leadership and expertise. It will also help in being competitive in the marketplace and stay ahead of trends. Human Capital development will also contribute to an overall learning culture in the organisation.                                                                                                                     | –                                                                                                                                                                                                                                                                                                           | Positive                                                                                       |
| 8       | Diversity and Inclusion   | Opportunity                                | Employee diversity leads to increased creativity and innovation, improved communication and teamwork, and a greater understanding and appreciation of different cultures. Additionally, a diverse workforce can help to attract and retain top talent and can provide a competitive advantage for organisations.                                                                                                                                                                                              | –                                                                                                                                                                                                                                                                                                           | Positive                                                                                       |
| 9       | Human Rights              | Risk and Opportunity                       | <p><b>Risk-</b> Concerns related to child/forced labour, discrimination or any other human rights-related aspects within the workforce and value chain may lead to statutory violations which may negatively impact the brand image.</p> <p><b>Opportunity-</b> Alignment with the human rights principles and procedures safeguard the employees and value chain partners and ensure zero incidents of non-compliance with regards to International and National Human Rights Standards and Regulations.</p> | We are committed to respecting and promoting human rights across the value chain by inculcating a human rights policy. The policy is in line with The Universal Declaration of Human Rights, Social Accountability 8000 (SA8000) Standard and International Treaties & Conventions related to Human Rights. | Negative/<br>Positive                                                                          |

| Sr. No. | Material issue identified      | Indicate whether risk or opportunity (R/O) | 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) |
|---------|--------------------------------|--------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| 10      | Occupational Health and Safety | Risk and Opportunity                       | <p><b>Risk-</b> Failure to protect workers from occupational hazards can result in legal action, fines, and compensation claims against the company. These risks can lead to significant financial liabilities and damage the company's reputation. Also, potential employees may hesitate from joining the company, and current employees may leave if they perceive their health and safety are not adequately protected, leading to challenges in attracting and retaining a skilled workforce.</p> <p><b>Opportunity-</b> By prioritising the well-being of all employees and workers, the company can enhance its employer brand, making it a more attractive place to work. Employees are more likely to join and stay with a company that prioritises their well-being, leading to lower turnover rates and higher employee satisfaction.</p> | We have developed safety initiatives including competency development, training, audits, inspections, surveys, 'We Care' initiatives, Critical Control Management to prevent unwanted events, and especial cross-functional teams to drive process safety. Also, we conduct safety audits across our manufacturing sites to ensure that the actions are timely closed and implemented | Negative/<br>Positive                                                                          |
| 11      | Community Relations            | Opportunity                                | Uplifting livelihood opportunities improves community relations which is essential for the social license to operate. Also, a healthy community will ensure availability of strong local labour force, if required at any given point of time.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | —                                                                                                                                                                                                                                                                                                                                                                                     | Positive                                                                                       |



| Sr. No. | Material issue identified                | Indicate whether risk or opportunity (R/O) | 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) |
|---------|------------------------------------------|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|------------------------------------------------------------------------------------------------|
| 12      | Customer Relationship Management         | Opportunity                                | CRM empowers to build a positive customer experience based on relevant real-time information and customer needs that matters to the business. It would enable data driven decision making, improved customer experience and hence drive growth in business by increasing loyalty and enhancing relations.                   | –                                              | Positive                                                                                       |
| 13      | Corporate Governance and business ethics | Opportunity                                | Effective governance mechanism in the organisation gives an opportunity of building greater trust among the stakeholders and creates long-term value for them.                                                                                                                                                              | –                                              | Positive                                                                                       |
| 14      | Risk Management                          | Opportunity                                | Enhanced Risk awareness and in-place emergency preparedness plans help to better foresee risks that may emerge due to climate change, regulations, sustained supply of raw material, funds, etc. and geopolitical developments. This helps to stay one step ahead and ensure business continuity and regulatory resilience. | –                                              | Positive                                                                                       |

| Sr. No. | Material issue identified               | Indicate whether risk or opportunity (R/O) | 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) |
|---------|-----------------------------------------|--------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| 15      | Sustainable Supply Chain                | Risk & Opportunity                         | <p><b>Risk-</b> Improper usage of resources, human rights violations, non-compliance with Supplier Code of Conduct, zero adoption of sustainable practices by suppliers can adversely impact on the environment, social wellbeing, value chain and brand image. Additionally, it might also lead to cases of regulatory non-compliances and fines.</p> <p><b>Opportunity-</b> The company can leverage suppliers near operations to reduce costs, for greater control, quicker response and helps in cutting down significant emissions related to transportation.</p>                      | Supply chain and sourcing process has a direct impact on the environment and communities such as emissions, circular economy, water usage, biodiversity, material usage and human rights. We have taken measures to ensure ESG competency of suppliers while on boarding as well as ESG amendment of existing supplier. Corrective actions are taken where there are gaps. | Negative/<br>Positive                                                                          |
| 16      | Information technology and data privacy | Risk & Opportunity                         | <p><b>Risk-</b> Instances of information security breaches could lead to loss of sensitive data of customers including personal information. It could also lead to increased media scrutiny resulting in a loss of stakeholder trust, company reputation and regulatory fines or penalties.</p> <p><b>Opportunity-</b> In the ever-evolving landscape of digitalisation and innovation, monitoring and analysis of data in real time would lead to quicker identification and resolution of issues. As a result, this will ensure management of systems and processes more effectively.</p> | With increased digitisation, and heavy dependence on technology systems, it has become critical for us to ensure implementation of SOPs and policies, conduct periodic internal and external (third-party) audits and tests to check the resilience of the IT infrastructure from hackers, cyber-attacks, malware etc.                                                     | Positive/<br>Negative                                                                          |



## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC (National Guidelines on Responsible Business Conduct) Principles and Core Elements.

| Disclosure Questions                                                                                                                                                                                                                                         | P1                                                                                                                                                                                                                                                                                                                                                               | P2 | P3                                                          | P4 | P5 | P6 | P7 | P8 | P9 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-------------------------------------------------------------|----|----|----|----|----|----|
| <b>Policy and management processes</b>                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                  |    |                                                             |    |    |    |    |    |    |
| 1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)                                                                                                                                               | Y                                                                                                                                                                                                                                                                                                                                                                | Y  | Y                                                           | Y  | Y  | Y  | Y  | Y  | Y  |
| b. Has the policy been approved by the Board? (Yes/No)                                                                                                                                                                                                       | Y                                                                                                                                                                                                                                                                                                                                                                | Y  | Y                                                           | Y  | Y  | Y  | Y  | Y  | Y  |
| c. Web Link of the Policies, if available                                                                                                                                                                                                                    | <a href="https://www.acclimited.com/investors/policies">https://www.acclimited.com/investors/policies</a>                                                                                                                                                                                                                                                        |    |                                                             |    |    |    |    |    |    |
| 2. Whether the entity has translated the policy into procedures. (Yes/No)                                                                                                                                                                                    | Y                                                                                                                                                                                                                                                                                                                                                                | Y  | Y                                                           | Y  | Y  | Y  | Y  | Y  | Y  |
| 3. Do the enlisted policies extend to your value chain partners? (Yes/No)                                                                                                                                                                                    | Yes, value chain partners are expected to comply the applicable policies of the company while executing any work for the company                                                                                                                                                                                                                                 |    |                                                             |    |    |    |    |    |    |
| 4. Name of the national and international codes / certifications /labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle. | <ul style="list-style-type: none"> <li>• ISO 9001:2015</li> <li>• ISO 14001:2015</li> <li>• ISO 50001:2018</li> <li>• ISO 45001:2018</li> <li>• ISO 27001:2022</li> <li>• GHG Protocol</li> <li>• Cement Sustainability Initiative of WBCSD</li> <li>• GCCA</li> <li>• Leadit</li> <li>• TNFD</li> <li>• SBTi</li> <li>• UNGC</li> <li>• WEF's 1t.org</li> </ul> |    |                                                             |    |    |    |    |    |    |
| 5. Specific commitments, goals and targets set by the entity with defined timelines, if any.                                                                                                                                                                 | We have commitments, goals and targets set for 2030                                                                                                                                                                                                                                                                                                              |    |                                                             |    |    |    |    |    |    |
|                                                                                                                                                                                                                                                              | <b>Parameter</b>                                                                                                                                                                                                                                                                                                                                                 |    | <b>Target Year 2030</b>                                     |    |    |    |    |    |    |
|                                                                                                                                                                                                                                                              | CO <sub>2</sub> emissions                                                                                                                                                                                                                                                                                                                                        |    | Gross Scope 1: 421 kg /ton of Cementitious materials        |    |    |    |    |    |    |
|                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                  |    | Scope 2: 10 kg /ton of Cementitious materials               |    |    |    |    |    |    |
|                                                                                                                                                                                                                                                              | Circular Economy                                                                                                                                                                                                                                                                                                                                                 |    | Consume 30 million tons per year of waste derived resources |    |    |    |    |    |    |
|                                                                                                                                                                                                                                                              | Water Positive                                                                                                                                                                                                                                                                                                                                                   |    | 5x Water Positive                                           |    |    |    |    |    |    |
|                                                                                                                                                                                                                                                              | CSR Outreach                                                                                                                                                                                                                                                                                                                                                     |    | 3.5 million CSR Outreach                                    |    |    |    |    |    |    |
|                                                                                                                                                                                                                                                              | Tree Plantation                                                                                                                                                                                                                                                                                                                                                  |    | 5 million                                                   |    |    |    |    |    |    |

| Disclosure Questions                 |                                                                                                                                                                                                                    | P1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | P2 | P3 | P4 | P5                                                                                                          | P6 | P7 | P8 | P9 |
|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|----|-------------------------------------------------------------------------------------------------------------|----|----|----|----|
| 6.                                   | Performance of the entity against specific commitments, goals and targets along with reasons in case the same are not met.                                                                                         | Parameter                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |    |    |    | Current Financial Year                                                                                      |    |    |    |    |
|                                      |                                                                                                                                                                                                                    | CO <sub>2</sub> emissions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |    |    |    | Gross Scope 1: 509 kg /ton of Cementitious materials<br><br>Scope 2: 19.3 kg /ton of Cementitious materials |    |    |    |    |
|                                      |                                                                                                                                                                                                                    | Circular Economy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |    |    |    | Consumed 11.57 million tonnes of waste derived resources                                                    |    |    |    |    |
|                                      |                                                                                                                                                                                                                    | Water Positive                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |    |    |    | 1.7x Water Positive                                                                                         |    |    |    |    |
|                                      |                                                                                                                                                                                                                    | CSR Outreach                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |    |    |    | 2.76 million CSR Outreach till FY'26                                                                        |    |    |    |    |
|                                      |                                                                                                                                                                                                                    | Tree Plantation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |    |    |    | 1.8 Lakh in FY'26 and 4.54 million till FY'26                                                               |    |    |    |    |
| Governance, leadership and oversight |                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |    |    |    |                                                                                                             |    |    |    |    |
| 7.                                   | Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of the disclosure). | FY 2025-26 has been a pivotal year for ACC Limited as we advance our ESG excellence journey with a clear vision: to grow responsibly and achieve Net Zero emissions by 2050. Sustainability remains central to our business strategy, and we are committed to embedding environmental stewardship, social responsibility, and governance excellence across our operations.<br><br>This year, we accelerated our renewable energy roadmap, achieving a 29.8 % green power share and taking decisive steps toward our 60% target by FY 2027-28. Investments in R&D and breakthrough technologies—such as electrified clinker production and carbon capture will help reduce fossil fuel dependency, optimise clinker factors, and lower carbon intensity across the value chain.<br><br>Our circular economy leadership continues to set industry benchmarks. We used 11.57 million tonnes of waste-derived resources and achieved water positivity of 1.7x, with a clear path to surpass 5x. We also advanced plastic waste co-processing, achieving plastic negativity 8 times, and planted 4.54 million trees till FY'26.<br><br>Our CSR outreach is now 2.76 million people through healthcare, education, water management, skill development, and women empowerment—reinforcing our belief that sustainability creates shared value for communities and business alike.<br><br>We have launched the ASCENT framework (Adani Cement Sustainable, Circular, Environmental & Net-Zero Transformation) to embed resilience across operations.<br><br>Our ambitions remain bold: Net Zero by 2050, 60% green power by FY28, water positivity beyond 5x, and continued leadership in circularity. Guided by the RESQ pillars—Reliability, Environment, Safety, and Quality—and strengthened by digital intelligence and cultural transformation, ACC Limited is committed to shaping a greener and more inclusive future. |    |    |    |                                                                                                             |    |    |    |    |



| Disclosure Questions                                                                                                                                                        | P1                                                                                                                                                                                                                                                                                                                                                                         | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|----|----|----|----|----|----|
| 8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policies.                                                   | CEO and Whole Time Director                                                                                                                                                                                                                                                                                                                                                |    |    |    |    |    |    |    |    |
| 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. There is a dedicated Board Committee known as 'Corporate Responsibility Committee' (CRC), consisting of Independent Directors. This committee is responsible for overseeing sustainability-related performance and apprise the Board. The committee meets every quarter, overseas the strategy and performance on KPIs defined and guides the business to improve it. |    |    |    |    |    |    |    |    |

#### 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 periodically reviews policies and updates are made if required. Performance is monitored every quarter                                              |           |           |           |           |           |           |           |           | Quarterly and then annually at a consolidated level                                                                           |    |    |    |    |    |    |    |    |
| Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances                                                       | The Company is Compliant with relevant principles, applicable rules and regulations. Compliance to the regulatory requirement is reviewed on regular basis and as per the requirement. |           |           |           |           |           |           |           |           |                                                                                                                               |    |    |    |    |    |    |    |    |
| 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. | P1                                                                                                                                                                                     | P2        | P3        | P4        | P5        | P6        | P7        | P8        | P9        | Yes. Internal Controls and Processes are put in place, and its assessment and monitoring are being done by an external agency |    |    |    |    |    |    |    |    |
| 12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:                                                    |                                                                                                                                                                                        |           |           |           |           |           |           |           |           |                                                                                                                               |    |    |    |    |    |    |    |    |
| <b>Questions</b>                                                                                                                                                      | <b>P1</b>                                                                                                                                                                              | <b>P2</b> | <b>P3</b> | <b>P4</b> | <b>P5</b> | <b>P6</b> | <b>P7</b> | <b>P8</b> | <b>P9</b> |                                                                                                                               |    |    |    |    |    |    |    |    |
| The entity does not consider the principles material to its business (Yes/No)                                                                                         |                                                                                                                                                                                        |           |           |           |           |           |           |           |           |                                                                                                                               |    |    |    |    |    |    |    |    |
| The entity is not at a stage where it is in a position 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)                                                               |                                                                                                                                                                                        |           |           |           |           |           |           |           |           | NA                                                                                                                            |    |    |    |    |    |    |    |    |
| It is planned to be done in the next financial year (Yes/No)                                                                                                          |                                                                                                                                                                                        |           |           |           |           |           |           |           |           |                                                                                                                               |    |    |    |    |    |    |    |    |
| Any other reason (please specify)                                                                                                                                     |                                                                                                                                                                                        |           |           |           |           |           |           |           |           |                                                                                                                               |    |    |    |    |    |    |    |    |

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorised as "Essential" and "Leadership". While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

### 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 | 30                                                     | Adani Portfolio Credit Updates                                                                         | 50%                                                                         |
|                    |                                                        | Project Excellence                                                                                     | 50%                                                                         |
|                    |                                                        | Elevating Audit Committee Engagement                                                                   | 50%                                                                         |
|                    |                                                        | CRISIL Update - India Infrastructure and RPT Governance                                                | 50%                                                                         |
|                    |                                                        | Update on Cement Sector by CLSA                                                                        | 50%                                                                         |
|                    |                                                        | Ametha and Kymore Plant visit and knowledge sharing on Cement Operations                               | 50%                                                                         |
|                    |                                                        | Our Digital Agenda                                                                                     | 50%                                                                         |
|                    |                                                        | Changing way we work: Data and Agents                                                                  | 50%                                                                         |
|                    |                                                        | Digital Culture/Talent                                                                                 | 50%                                                                         |
|                    |                                                        | Digital and AI in action: sector deep dives                                                            | 50%                                                                         |
|                    |                                                        | Security as #1: OT                                                                                     | 50%                                                                         |
|                    |                                                        | JV for AI: AI Labs                                                                                     | 50%                                                                         |
|                    |                                                        | Digital and AI in action: Energy ENOC                                                                  | 50%                                                                         |
|                    |                                                        | Cement (CNOC)                                                                                          | 50%                                                                         |
|                    |                                                        | Logistics (CEO's perspective) (LNOC) and Port                                                          | 50%                                                                         |
|                    |                                                        | How is Digital/AI helping Dharavi redevelopment                                                        | 50%                                                                         |
|                    |                                                        | H1 FY 26 Update Group Finance Team                                                                     | 43%                                                                         |
|                    |                                                        | Khavda Project Update                                                                                  | 43%                                                                         |
|                    |                                                        | ESG - Global Trends & Directors' Liabilities External Expert Speaker                                   | 43%                                                                         |
|                    |                                                        | Board Effectiveness - Panel Discussion                                                                 | 43%                                                                         |
|                    |                                                        | Adani Group - Building Sustainable Infrastructure with Financial Discipline and Global Competitiveness | 43%                                                                         |
|                    |                                                        | India's Capex Super Cycle -Created at Scale, Enabling Growth & Delivering Impact                       | 43%                                                                         |
|                    |                                                        | Adani ESG paradigm - Green, Inclusive & Responsible – Adani Commitment                                 | 43%                                                                         |
|                    |                                                        | Fireside Chat: Energy Transition, Productivity focus and driving Digital Infra – The Adani Way         | 43%                                                                         |
|                    |                                                        | Showcase - Digital Transformation                                                                      | 43%                                                                         |
|                    |                                                        | Showcase - Treasury in Action                                                                          | 43%                                                                         |
|                    |                                                        | Update Financing and Capital                                                                           | 57%                                                                         |
|                    |                                                        | Sanctions Compliance                                                                                   | 57%                                                                         |
|                    |                                                        | Update on Human Resources                                                                              | 57%                                                                         |
|                    |                                                        | Insider Trading                                                                                        | 57%                                                                         |



| 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 |
|-----------------------------------|--------------------------------------------------------|--------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|
| Key Managerial Personnel          | 30                                                     | Adani Portfolio Credit Updates                                                                         | 67%                                                                         |
|                                   |                                                        | Project Excellence                                                                                     | 67%                                                                         |
|                                   |                                                        | Elevating Audit Committee Engagement                                                                   | 67%                                                                         |
|                                   |                                                        | CRISIL Update - India Infrastructure and RPT Governance                                                | 67%                                                                         |
|                                   |                                                        | Update on Cement Sector by CLSA                                                                        | 67%                                                                         |
|                                   |                                                        | Ametha and Kymore Plant visit and knowledge sharing on Cement Operations                               | 67%                                                                         |
|                                   |                                                        | Our Digital Agenda                                                                                     | 67%                                                                         |
|                                   |                                                        | Changing way we work: Data and Agents                                                                  | 67%                                                                         |
|                                   |                                                        | Digital Culture/Talent                                                                                 | 67%                                                                         |
|                                   |                                                        | Digital and AI in action: sector deep dives                                                            | 67%                                                                         |
|                                   |                                                        | Security as #1: OT                                                                                     | 67%                                                                         |
|                                   |                                                        | JV for AI: AI Labs                                                                                     | 67%                                                                         |
|                                   |                                                        | Digital and AI in action: Energy ENOC                                                                  | 67%                                                                         |
|                                   |                                                        | Cement (CNOC)                                                                                          | 67%                                                                         |
|                                   |                                                        | Logistics (CEO's perspective) (LNOC) and Port                                                          | 67%                                                                         |
|                                   |                                                        | How is Digital/AI helping Dharavi redevelopment                                                        | 67%                                                                         |
|                                   |                                                        | H1 FY 26 Update Group Finance Team                                                                     | 33%                                                                         |
|                                   |                                                        | Khavda Project Update                                                                                  | 33%                                                                         |
|                                   |                                                        | ESG - Global Trends & Directors' Liabilities External Expert Speaker                                   | 33%                                                                         |
|                                   |                                                        | Board Effectiveness - Panel Discussion                                                                 | 33%                                                                         |
|                                   |                                                        | Adani Group - Building Sustainable Infrastructure with Financial Discipline and Global Competitiveness | 33%                                                                         |
|                                   |                                                        | India's Capex Super Cycle -Created at Scale, Enabling Growth & Delivering Impact                       | 33%                                                                         |
|                                   |                                                        | Adani ESG paradigm - Green, Inclusive & Responsible – Adani Commitment                                 | 33%                                                                         |
|                                   |                                                        | Fireside Chat: Energy Transition, Productivity focus and driving Digital Infra – The Adani Way         | 33%                                                                         |
|                                   |                                                        | Showcase - Digital Transformation                                                                      | 33%                                                                         |
|                                   |                                                        | Showcase - Treasury in Action                                                                          | 33%                                                                         |
|                                   |                                                        | Update Financing and Capital                                                                           | 100%                                                                        |
|                                   |                                                        | Sanctions Compliance                                                                                   | 100%                                                                        |
|                                   |                                                        | Update on Human Resources                                                                              | 100%                                                                        |
|                                   |                                                        | Insider Trading                                                                                        | 100%                                                                        |
| Employees other than BoD and KMPs | 17,753                                                 | 1,500                                                                                                  | 100%                                                                        |
| Workers                           | 8,880                                                  | 25                                                                                                     | 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 format(Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on entity's website):

| Monetary        |                 |                                                                     |                   |                                                                                                                                           |                                        |
|-----------------|-----------------|---------------------------------------------------------------------|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|
|                 | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Amount (In INR)   | Brief of the Case                                                                                                                         | Has an appeal been preferred? (Yes/No) |
| Penalty/ Fine   | Principle 4     | Sub Divisional Judicial Magistrate, Bargarh                         | ₹ 35,000          | A complaint has been filed against the Occupier and the Factory Manager for violations under the Factories Act.                           | No                                     |
| Penalty/ Fine   | Principle 4     | Chief Judicial Magistrate, Dhanbad                                  | ₹ 500             | A Complaint has been filed under section 28 of the payment of bonus act 1965 and payment of bonus rules,1975 against the Factory Manager. | No                                     |
| Settlement      | -               | -                                                                   | -                 | -                                                                                                                                         | -                                      |
| Compounding fee | -               | -                                                                   | -                 | -                                                                                                                                         | -                                      |
| Non-Monetary    |                 |                                                                     |                   |                                                                                                                                           |                                        |
|                 | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Brief of the Case | Has an appeal been preferred? (Yes/No)                                                                                                    |                                        |
| Imprisonment    |                 |                                                                     | Nil               |                                                                                                                                           |                                        |
| Punishment      |                 |                                                                     | Nil               |                                                                                                                                           |                                        |

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 |
|--------------|---------------------------------------------------------------------|
| Nil          | Nil                                                                 |

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, [https://www.acclimited.com/-/media/Project/ACC-Limited/Investor/policies/updated-policy/7-Anti\\_Corruption\\_Anti\\_Bribery\\_Policy.ashx](https://www.acclimited.com/-/media/Project/ACC-Limited/Investor/policies/updated-policy/7-Anti_Corruption_Anti_Bribery_Policy.ashx)



We are committed to upholding the highest standards of ethical business conduct and fully comply with all applicable anti-corruption and anti-bribery laws and regulations. Our anti-corruption and anti-bribery policy sets clear expectations for employee behavior, strictly prohibiting any form of bribery, corruption, or unethical practices. We place strong emphasis on accountability and transparency across all aspects of our operations and have established rigorous measures to address and prevent any instances of noncompliance.

**5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:**

|           | <b>FY 2025-26<br/>(Current Financial Year)</b> | <b>FY 2024-25<br/>(Previous Financial Year)</b> |
|-----------|------------------------------------------------|-------------------------------------------------|
| Directors | 0                                              | 0                                               |
| KMPs      | 0                                              | 0                                               |
| Employees | 0                                              | 0                                               |
| Workers   | 0                                              | 0                                               |

**6. Details of complaints with regard to conflict of interest:**

|                                                                                              | <b>FY 2025-26<br/>(Current Financial Year)</b> |                | <b>FY 2024-25<br/>(Previous Financial Year)</b> |                |
|----------------------------------------------------------------------------------------------|------------------------------------------------|----------------|-------------------------------------------------|----------------|
|                                                                                              | <b>Number</b>                                  | <b>Remarks</b> | <b>Number</b>                                   | <b>Remarks</b> |
| Number of complaints received in relation to issues of Conflict of Interest of the Directors | 0                                              | NA             | 0                                               | NA             |
| Number of complaints received in relation to issues of Conflict of Interest of the KMPs      | 0                                              | NA             | 0                                               | 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 as there were no cases.

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

|                                 | <b>FY 2025-26<br/>(Current Financial Year)</b> | <b>FY 2024-25<br/>(Previous Financial Year)</b> |
|---------------------------------|------------------------------------------------|-------------------------------------------------|
| Number of days accounts payable | 38                                             | 33                                              |

**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:**

| <b>Parameter</b>           | <b>Metrics</b>                                                                      | <b>FY 2025-26<br/>(Current Financial Year)</b> | <b>FY 2024-25<br/>(Previous Financial Year)</b> |
|----------------------------|-------------------------------------------------------------------------------------|------------------------------------------------|-------------------------------------------------|
| Concentration of purchases | a. Purchases from trading houses as % of total purchases                            | Nil                                            | Nil                                             |
|                            | b. Number of trading houses where purchases are made                                | Nil                                            | Nil                                             |
|                            | c. Purchases from top 10 trading houses as % of total purchases from trading houses | Nil                                            | Nil                                             |
| Concentration of Sales     | a. Sales to dealers /distributors as % of total sales                               | 73%                                            | 78%                                             |
|                            | b. Number of dealers /distributors to whom sales are made                           | 13,973                                         | 13,925                                          |
|                            | c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors | 3%                                             | 3%                                              |

| Parameter        | Metrics                                                                                 | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|------------------|-----------------------------------------------------------------------------------------|----------------------------------------|-----------------------------------------|
| Share of RPTs in | a. Purchases (Purchases with related parties/total purchases)                           | 37%                                    | 32%                                     |
|                  | b. Sales (Sales to related parties/ Total Sales)                                        | 20%                                    | 20%                                     |
|                  | c. Loans & advances (Loans & Advances given to related parties/ Total loans & advances) | 95%                                    | 28%                                     |
|                  | d. Investments (Investments in related parties/Total Investments made)                  | 99%                                    | 46%                                     |

## 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                                                                                | Percentage of value chain partners covered (by value of business done with such partners) under the awareness programmes |
|-------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|
| 31830 (IHB Awareness Programmes)          | Do's & Don't of Construction, Choosing Right Materials & Practices, Choosing Right Contractor, etc.                           | The programmes covered 739500 no. of Individual house builders                                                           |
| 28270 (Contractor Awareness Programmes)   | Project Management, Steel Estimation & Detailing, Cement Manufacturing and Usage, etc.                                        | The programmes covered 785700 no. of contractors                                                                         |
| 990 (Professional Awareness Programmes)   | New trends in construction, Advance Construction materials & technology, Sustainability Construction Practices, etc.          | The programmes covered 30100 no. of professionals                                                                        |
| 2 (Suppliers Awareness Programme)         | India NDC, SDG, Climate Change, GHG Inventory, Environmental Management, Human Rights Ethics, Transparency and Accountability | The programmes covered 144 no. of suppliers                                                                              |
| 330 (Dealers Awareness Programme)         | New trends in construction, Advance Construction materials & technology, Sustainability Construction Practices, etc.          | The programmes covered 9667 no. of dealers                                                                               |

### 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.

ACC Limited has instituted robust processes to identify, avoid, and manage conflicts of interest involving members of its Board. The Company operates under a comprehensive Code of Conduct for Directors and senior management, which explicitly prohibits situations where personal interests may conflict with fiduciary responsibilities. Directors are required to make timely disclosures of any direct or indirect interests that could influence their judgment or decision-making. In addition, ACC Limited mandates annual compliance confirmations from its Board members and senior executives to ensure adherence to the Code and maintain transparency.



## PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe

### Essential Indicators

1. **Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.**

|       | #FY 2025-26<br>(Current Financial Year) | #FY 2024-25<br>(Previous Financial Year) | Details of improvements in environmental and social impacts                                                                                                                                                                              |
|-------|-----------------------------------------|------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| R&D   | ₹ 1.05 Cr                               | ₹ 1.13 Cr                                | New Product Development with lower Clinker usage, Studies on calcined clay (CC), enhancing use of alternative materials, lowering of heat of hydration (HOC), Evaluation of Hazardous & heavy elements in Raw materials.                 |
| Capex | ₹ 3 Cr                                  | ₹ 2.93 Cr                                | Efficiency Improvement, Automation, Overall, Clinker factor reduction by 1% in Blended products (PPC/ PSC/PCC) by optimising Product Mix under Circular Economy - Higher Utilisation of Mineral Inorganic Component (MIC) and byproduct. |

#This amount is spent at Adani Cement level.

2. a. **Does the entity have procedures in place for sustainable sourcing? (Yes/No)**  
Yes
  - b. **If yes, what percentage of inputs were sourced sustainably?**
    - The Company has established a comprehensive Supplier Code of Conduct that supports the integration of ESG principles into its procurement practices.
    - Robust procedures are in place to ensure sustainable sourcing. All vendors undergo ESG Assessment at the time of onboarding.
    - In line with its commitment to sustainability, over 93% of the Company's input materials are sourced locally within India.
    - A significant portion of the Company's raw materials consists of recycled inputs, including industrial, municipal, and agricultural waste.
3. **Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.**
  - The Company does not reclaim its products (cement) as it is not required but adheres to circular economy principles during manufacturing and at the end of life.
  - The Company reclaim its plastics (packaging) and co-process it in cement kilns (60%) and send it to be registered recyclers (40%) as per requirements of Extended Producer Responsibility (EPR) in India.
  - The cement manufacturing process does not generate e-waste; however, e-waste from office operations is responsibly send to registered recyclers at the end of life.
  - The major portion of hazardous waste generated during operations is co-processed in kilns within the plant or sent to registered agencies as per the permissions granted by the State Pollution Control Board.
4. **Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**

Yes, Extended Producer Responsibility (EPR) is applicable to ACC Limited. The Company has developed a structured waste collection and management plan that is aligned with the EPR framework submitted to the respective Pollution Control Boards. This plan ensures compliance with regulatory requirements and emphasises sustainable waste management practices. EPR for FY'26 required the company to collect 100% of plastic used recycled 60% of it by end-of-life treatment like co-processing for energy generation and 40% through registered recycles for packaging etc.

## Leadership Indicators

1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?

| NIC Code | Name of Product/ Service        | % of total Turnover contributed | Boundary for which the Life Cycle Perspective/ Assessment was conducted | Whether conducted by independent external agency (Yes/No) | Results communicated in public domain (Yes/No) | If yes, provide the web-link.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|----------|---------------------------------|---------------------------------|-------------------------------------------------------------------------|-----------------------------------------------------------|------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 23941    | Portland Pozzolana Cement (PPC) | 82                              | Cradle-to-Gate                                                          | Yes                                                       | Yes                                            | <a href="https://www.environdec.com/library/epd22523">https://www.environdec.com/library/epd22523</a>                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 23941    | RMX                             | 100                             | Cradle-to-Gate                                                          | Yes                                                       | Yes                                            | <a href="https://www.environdec.com/library/epd23972">https://www.environdec.com/library/epd23972</a><br><a href="https://www.environdec.com/library/epd23969">https://www.environdec.com/library/epd23969</a><br><a href="https://www.environdec.com/library/epd23970">https://www.environdec.com/library/epd23970</a><br><a href="https://www.environdec.com/library/epd23971">https://www.environdec.com/library/epd23971</a><br><a href="https://www.environdec.com/library/epd31051">https://www.environdec.com/library/epd31051</a> |
| 23941    | Ordinary Portland Cement (OPC)  | 18                              | Cradle-to-Gate                                                          | Yes                                                       | Yes                                            | <a href="https://www.environdec.com/library/epd31051">https://www.environdec.com/library/epd31051</a>                                                                                                                                                                                                                                                                                                                                                                                                                                     |

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

| Name of Product/ Service | Description of the risk/ concern    | Action Taken                                                                                                                                                                                                                                                                                                                                          |
|--------------------------|-------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PPC/OPC                  | Climate Change due to GHG emissions | <ul style="list-style-type: none"> <li>Implemented Waste Heat Recovery Systems</li> <li>Adopted use of alternative fuels/raw materials</li> <li>Increase the renewable sources of energy</li> <li>Zero-carbon heating technology</li> <li>Decarbonise Supply Chains</li> <li>Use of Electric Vehicles</li> <li>Clinker factor optimisation</li> </ul> |



**3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).**

| Sr. No. | Indicate input material                            | Recycled or re-used input material to total material |                                         |
|---------|----------------------------------------------------|------------------------------------------------------|-----------------------------------------|
|         |                                                    | FY 2025-26<br>(Current Financial Year)               | FY 2024-25<br>(Previous Financial Year) |
| 1       | Alternative Fuel<br>(% in terms of Weight)         | 17.42                                                | 21.89                                   |
| 2       | Alternative Raw Material<br>(% in terms of Weight) | 41.3                                                 | 45.79                                   |

**4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:**

| Material                       | FY 2025-26<br>(Current Financial Year) |          |                 | FY 2024-25<br>(Previous Financial Year) |          |                 |
|--------------------------------|----------------------------------------|----------|-----------------|-----------------------------------------|----------|-----------------|
|                                | Re-Used                                | Recycled | Safely Disposed | Re-Used                                 | Recycled | Safely Disposed |
| Plastics (including packaging) | 0                                      | 38,278   | 0               | 0                                       | 39,453   | 0               |
| E-waste                        | NA                                     | NA       | NA              | NA                                      | NA       | NA              |
| Hazardous waste                | NA                                     | NA       | NA              | NA                                      | NA       | NA              |
| Other Waste                    | NA                                     | NA       | NA              | NA                                      | NA       | NA              |

**5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category.**

| Sr. No. | Indicate product category | Reclaimed products and their packaging materials as Percentage of total products sold in respective category                                                                                                                                                                                                            |
|---------|---------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | Cement                    | Cement is used in combination with various other raw materials to produce mortar and concrete. Due to this irreversible transformation during use, cement cannot be reclaimed at the end of its life cycle. As a result, there is no feasible mechanism to recover the cement product itself once it has been consumed. |
| 2       | Packaging Material        | The Company reclaims 100% of its plastics (including packaging) as per Extended Producer Responsibility.                                                                                                                                                                                                                |

### 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<br>(A)              | Health insurance |       | Accident insurance |       | Maternity benefits |       | Paternity Benefits |       | Day Care facilities |       |
|                                |                           | Number           | %     | Number             | %     | Number             | %     | Number             | %     | Number              | %     |
|                                |                           | (B)              | (B/A) | (C)                | (C/A) | (D)                | (D/A) | (E)                | (E/A) | (F)                 | (F/A) |
| Permanent employees            |                           |                  |       |                    |       |                    |       |                    |       |                     |       |
| Male                           | 1317                      | 1317             | 100%  | 1317               | 100%  | -                  | -     | 1317               | 100%  | 1317                | 100%  |
| Female                         | 75                        | 75               | 100%  | 75                 | 100%  | 75                 | 100%  | -                  | -     | 75                  | 100%  |
| Total                          | 1392                      | 1392             | 100%  | 1392               | 100%  | 75                 | 5%    | 1317               | 95%   | 1392                | 100%  |
| Other than Permanent employees |                           |                  |       |                    |       |                    |       |                    |       |                     |       |
| Male                           | 1                         | 1                | 100%  | 1                  | 100%  | -                  | -     | 1                  | 100%  | 1                   | 100%  |
| Female                         | 0                         | 0                | 0%    | 0                  | 0%    | 0                  | 0%    | -                  | -     | 0                   | 0%    |
| Total                          | 1                         | 1                | 100%  | 1                  | 100%  | 0                  | 0%    | 1                  | 100%  | 1                   | 100%  |

All employees and workers are covered under Health Insurance and Accident Insurance. Maternity and Paternity benefits are extended to all eligible employees and workers. Day care facilities are provided at all plant sites and offices.

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

| Category                     | % of workers covered by |                  |       |                    |       |                    |       |                    |       |                     |       |
|------------------------------|-------------------------|------------------|-------|--------------------|-------|--------------------|-------|--------------------|-------|---------------------|-------|
|                              | Total<br>(A)            | Health insurance |       | Accident insurance |       | Maternity benefits |       | Paternity Benefits |       | Day Care facilities |       |
|                              |                         | Number           | %     | Number             | %     | Number             | %     | Number             | %     | Number              | %     |
|                              |                         | (B)              | (B/A) | (C)                | (C/A) | (D)                | (D/A) | (E)                | (E/A) | (F)                 | (F/A) |
| Permanent workers            |                         |                  |       |                    |       |                    |       |                    |       |                     |       |
| Male                         | 1432                    | 1432             | 100%  | 1432               | 100%  | -                  | -     | 0                  | 0%    | 1432                | 100%  |
| Female                       | 10                      | 10               | 100%  | 10                 | 100%  | 10                 | 100%  | -                  | -     | 10                  | 100%  |
| Total                        | 1442                    | 1442             | 100%  | 1442               | 100%  | 10                 | 1%    | 0                  | 0%    | 1442                | 100%  |
| Other than Permanent workers |                         |                  |       |                    |       |                    |       |                    |       |                     |       |
| Male                         | 1                       | 1                | 100%  | 1                  | 100%  | -                  | -     | 0                  | 0%    | 1                   | 100%  |
| Female                       | 0                       | 0                | 0%    | 0                  | 0%    | 0                  | 0%    | -                  | -     | 0                   | 0%    |
| Total                        | 1                       | 1                | 100%  | 1                  | 100%  | 0                  | 0%    | 0                  | 0%    | 1                   | 100%  |

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

|                                                                             | <b>FY 2025-26<br/>(Current Financial Year)</b> | <b>FY 2024-25<br/>(Previous Financial Year)</b> |
|-----------------------------------------------------------------------------|------------------------------------------------|-------------------------------------------------|
| Cost incurred on well-being measures as a % of total revenue of the company | ₹ 39.25 crore (0.15%)                          | ₹ 34.62 crore (0.17%)                           |



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

| Benefits              | FY 2025-26<br>(Current Financial Year)             |                                                |                                                      | FY 2024-25<br>(Previous Financial Year)            |                                                |                                                      |
|-----------------------|----------------------------------------------------|------------------------------------------------|------------------------------------------------------|----------------------------------------------------|------------------------------------------------|------------------------------------------------------|
|                       | 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.) |
| PF                    | 100%                                               | 100%                                           | Yes                                                  | 100%                                               | 100%                                           | Yes                                                  |
| Gratuity              | 100%                                               | 100%                                           | NA                                                   | 100%                                               | 100%                                           | NA                                                   |
| ESI                   | 0%                                                 | 0%                                             | NA                                                   | 0%                                                 | 0%                                             | NA                                                   |
| Others-please specify | 0%                                                 | 0%                                             | NA                                                   | 0%                                                 | 0%                                             | NA                                                   |

## 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 premises / offices of the entity are accessible to differently abled employees and workers.

## 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 has adopted a comprehensive Diversity, Equity, and Inclusion Policy, to ensure equal opportunities for all in accordance with the Rights of Persons with Disabilities Act, 2016. This policy reflects our strong commitment to fair employment practices and to fostering an inclusive workplace. It ensures that individuals with disabilities are protected from discrimination in recruitment, career progression, and workplace practices.

In addition, the Company has established detailed guidelines for employing persons with disabilities. These guidelines outline measures to promote accessibility, provide reasonable accommodation, and create a supportive work environment. Both the policy and the guidelines are publicly available at the following links:

Policy on Diversity, Equity and Inclusion: <https://www.acclimited.com/-/media/Project/ACC-Limited/Investor/policies/Policy-on-Diversity-Equity-and-Inclusion.ashx>

Guidelines for Employment of Differently-Abled People: [https://www.acclimited.com/-/media/Project/ACC-Limited/Investor/policies/ACC-Guidelines-for-Employment-for-DAP-\(1\).ashx](https://www.acclimited.com/-/media/Project/ACC-Limited/Investor/policies/ACC-Guidelines-for-Employment-for-DAP-(1).ashx)

The Company periodically reviews the implementation of these policies to ensure compliance with statutory requirements and to promote an inclusive and equitable work culture.

## 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         | 89%                 | 82%            | Not Aailed          | Not Aailed        |
| Female       | 100%                | 100%           | Not Aailed          | Not Aailed        |
| <b>Total</b> | <b>90%</b>          | <b>82%</b>     | <b>Not Aailed</b>   | <b>Not Aailed</b> |

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

|                                | Yes/No (If yes, then give details of the mechanism in brief)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|--------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Permanent Workers              | <p>Yes. The Company has established a structured grievance redressal mechanism that covers all employees and workers. Grievance/Complaint Boxes are placed across all plant locations and monitored by the HR team for written submissions. In addition, the Company provides a dedicated grievance email channel for raising concerns.</p> <p>The Company has implemented an Employee Grievance Management Policy and constituted a Grievance Redressal Committee responsible for receiving, reviewing, and resolving grievances promptly and fairly. Furthermore, the Company follows a Whistleblower Policy that offers a confidential reporting platform and ensures protection against retaliation. These measures reinforce transparency, accountability, and trust across the organisation.</p> |
| Other than Permanent Workers   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Permanent Employees            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Other than Permanent Employees |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |

**7. Membership of employees and workers in association(s) or Unions recognised by the listed entity:**

| Category                         | FY 2025-26<br>(Current Financial Year)               |                                                                                                |        | FY 2024-25<br>(Previous Financial Year)              |                                                                                                |        |
|----------------------------------|------------------------------------------------------|------------------------------------------------------------------------------------------------|--------|------------------------------------------------------|------------------------------------------------------------------------------------------------|--------|
|                                  | 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) | %(C/D) |
| <b>Total Permanent Employees</b> |                                                      |                                                                                                |        | Not Available                                        |                                                                                                |        |
| – Male                           |                                                      |                                                                                                |        |                                                      |                                                                                                |        |
| – Female                         |                                                      |                                                                                                |        |                                                      |                                                                                                |        |
| <b>Total Permanent Workers</b>   | 1442                                                 | 1442                                                                                           | 100%   | 1470                                                 | 1470                                                                                           | 100%   |
| – Male                           | 1432                                                 | 1432                                                                                           | 100%   | 1460                                                 | 1460                                                                                           | 100%   |
| – Female                         | 10                                                   | 10                                                                                             | 100%   | 10                                                   | 10                                                                                             | 100%   |

Association/Union are there at worker level and 100% of workers are members of it.

**8. Details of training given to employees and workers:**

| Category  | FY 2025-26<br>(Current Financial Year) |                                  |         |                         |         | FY 2024-25<br>(Previous Financial Year) |                                  |         |                         |         |
|-----------|----------------------------------------|----------------------------------|---------|-------------------------|---------|-----------------------------------------|----------------------------------|---------|-------------------------|---------|
|           | Total<br>(A)                           | On Health and<br>safety measures |         | On Skill<br>upgradation |         | Total<br>(D)                            | On Health and<br>safety measures |         | On Skill<br>upgradation |         |
|           |                                        | No. (B)                          | % (B/A) | No. (C)                 | % (C/A) |                                         | No. (E)                          | % (E/D) | No. (F)                 | % (F/D) |
| Employees |                                        |                                  |         |                         |         |                                         |                                  |         |                         |         |
| Male      | 1318                                   | 1318                             | 100%    | 1242                    | 94.23%  | 1607                                    | 460                              | 29%     | 1607                    | 100%    |
| Female    | 75                                     | 75                               | 100%    | 70                      | 93.33%  | 94                                      | 31                               | 33%     | 94                      | 100%    |
| Total     | 1393                                   | 1393                             | 100%    | 1312                    | 94.19%  | 1701                                    | 491                              | 29%     | 1701                    | 100%    |
| Workers   |                                        |                                  |         |                         |         |                                         |                                  |         |                         |         |
| Male      | 1433                                   | 1433                             | 100%    | 11                      | 0.77%   | 1460                                    | 1460                             | 100%    | 26                      | 2%      |
| Female    | 10                                     | 10                               | 100%    | 0                       | 0%      | 10                                      | 10                               | 100%    | 0                       | 0%      |
| Total     | 1443                                   | 1443                             | 100%    | 11                      | 0.76%   | 1470                                    | 1470                             | 100%    | 26                      | 2%      |



## 9. Details of performance and career development reviews of employees and worker:

| Category         | FY 2025-26<br>(Current Financial Year) |              |             | FY 2024-25<br>(Previous Financial Year) |              |             |
|------------------|----------------------------------------|--------------|-------------|-----------------------------------------|--------------|-------------|
|                  | Total (A)                              | No. (B)      | % (B / A)   | Total (c)                               | No. (D)      | % (D / C)   |
| <b>Employees</b> |                                        |              |             |                                         |              |             |
| Male             | 1318                                   | 1,318        | 100%        | 1607                                    | 1,607        | 100%        |
| Female           | 75                                     | 75           | 100%        | 94                                      | 94           | 100%        |
| <b>Total</b>     | <b>1393</b>                            | <b>1,393</b> | <b>100%</b> | <b>1701</b>                             | <b>1,701</b> | <b>100%</b> |
| <b>Workers</b>   |                                        |              |             |                                         |              |             |
| Male             | 1433                                   | 1,433        | 100%        | 1460                                    | 1,460        | 100%        |
| Female           | 10                                     | 10           | 100%        | 10                                      | 10           | 100%        |
| <b>Total</b>     | <b>1443</b>                            | <b>1,443</b> | <b>100%</b> | <b>1470</b>                             | <b>1,470</b> | <b>100%</b> |

## 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 established Occupational Health and Safety (OH&S) Management standards that are defined for all operational processes and are applicable across every site. All plants operate under a structured OH&S framework aligned with the requirements of ISO 45001:2008, ensuring a consistent approach to workplace safety and risk management.

- b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

The Company follows a globally recognised Hazard Identification and Risk Assessment (HIRA) methodology to proactively identify hazards and manage work-related risks. This approach ensures that dynamic risks are mitigated in line with the Hierarchy of Controls, reinforcing the Company's overarching commitment to Zero Harm.

All units conduct HIRA for both routine and non-routine tasks in strict accordance with the defined methodology. This structured process enables systematic identification, evaluation, and mitigation of workplace hazards, thereby ensuring safe and reliable operations across all business units.

- c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)

Yes

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

Yes

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

| Safety Incident/Number                                                            | Category  | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|-----------------------------------------------------------------------------------|-----------|----------------------------------------|-----------------------------------------|
|                                                                                   |           |                                        |                                         |
| Lost Time Injury Frequency Rate (LTIFR)<br>(per one million-person hours worked)  | Employees | 0.39                                   | 0.09                                    |
|                                                                                   | Workers   | 0.44                                   | 0.49                                    |
| Total recordable work-related injuries                                            | Employees | 5                                      | 3                                       |
|                                                                                   | Workers   | 32                                     | 35                                      |
| No. of fatalities                                                                 | Employees | 0                                      | 0                                       |
|                                                                                   | Workers   | 0                                      | 1                                       |
| High consequences for work-related<br>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 workplace.**

The Company has established a well-defined Health and Safety Management System that includes annual strategic planning, periodic review of standards, procedures, and processes, and systematic tracking of effectiveness on a monthly basis. The plan is developed at the corporate level and cascades to all operations, ensuring consistency.

To strengthen competency and capability building, a robust digital platform has been introduced for employees and workers. Various campaigns, events, and initiatives are conducted to enhance awareness and embed a strong safety culture. This year, a structured monthly campaign calendar has been launched to sustain focus:

- March & April – SOP Awareness: "SOP है – सुरक्षा की गारंटी"
- May – Boots on Ground (BOG): Active field presence and hazard identification
- June – ROKO TOKO: Stop unsafe acts, encourage intervention
- July – Tools Safety: "It's in your hand" – safe use of tools
- Aug & Sep – No Repeat: Prevent recurrence of incidents and near misses
- Oct – Bye Bye Bypass: Eliminate unsafe shortcuts, enforce compliance
- Nov & Dec – Isolation Practices: "Isolation – एक अटूट दीवार"
- Jan & Feb – Road Safety: Defensive Driving

In addition, a Reward & Recognition programme acknowledges employees and teams demonstrating exemplary safety practices, including campaign winners. Senior leadership ensures active engagement through daily site tours of at least two hours by each management staff, aimed at identifying safety risks and ensuring timely mitigation.

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

|                    | FY 2025-26<br>(Current Financial Year) |                                       |         | FY 2024-25<br>(Previous Financial Year) |                                       |         |
|--------------------|----------------------------------------|---------------------------------------|---------|-----------------------------------------|---------------------------------------|---------|
|                    | 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 | 0                                      | 0                                     | NA      | 0                                       | 0                                     | NA      |
| Health & Safety    | 0                                      | 0                                     | NA      | 0                                       | 0                                     | 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%                                                                                                  |
| 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.**

The Company has implemented several corrective actions to incorporate learnings from safety-related incidents, strengthening both logistics and manufacturing operations.

**Logistics Safety**

- Streamlined traffic flow with designated pedestrian walkways to minimise man-machine interaction.
- Established a Driver Management Centre, staffed with a dedicated counselor to improve driver behavior through counseling and training.
- Developed a dashboard to manage training logistics and monitor safety performance.
- Installed anti tilting devices to enhance vehicle stability.



### Manufacturing Operations

- Installed robust fall protection systems, including guardrails, safety nets, and appropriate PPE, supported by regular inspections.
- Introduced risk reduction initiatives such as auto samplers for hot meal sampling, safety umbrellas, and mechanised dummies during preheater shutdowns.
- Deployed drones for inspections in high risk areas to enable early hazard detection and mitigation.
- Issued helmet mounted voltage detectors to electricians for real time voltage detection and prevention of electrical hazards.
- Enhanced electrical safety through a comprehensive programme covering Lock Out, Tag Out, Try Out (LOTOTO) procedures, arc flash hazard assessments, routine equipment inspections, and mandatory training.
- Reinforced structural integrity by covering floor openings to prevent accidental falls.
- Implemented centralised monitoring of coal meal alarms, supported by third party structural inspections and rehabilitation work.
- Installed explosion vents in coal meal areas to mitigate explosion risks.

### Engagement & Awareness

- Launched monthly Safex & Boots on Ground (BOG) webinars for all employees to introduce and reinforce new digital safety initiatives.
- Continued focus on awareness, training, and recognition to embed a strong safety culture across operations

### Leadership Indicators

**1. Does the entity extend any life insurance or any compensatory package in the event of death of**

(A) Employees (Y/N) - Yes

(B) Workers (Y/N). - 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 departments concerned monitor and verify that value chain partners duly deduct and deposit all applicable statutory dues within the prescribed timelines. This process is supported by documented evidence, periodic reviews, and keeping ensuring adherence to legal and contractual obligations.

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

|           | 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<br>(Current<br>Financial Year) | FY 2024-25<br>(Previous<br>Financial Year) | FY 2025-26<br>(Current<br>Financial Year)                                                                                                         | FY 2024-25<br>(Previous<br>Financial Year) |
| Employees | 0                                         | 0                                          | 0                                                                                                                                                 | 0                                          |
| Workers   | 0                                         | 0                                          | 0                                                                                                                                                 | 0                                          |

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

The entity provides transition assistance measures to support employees during career transitions arising from retirement, resignation, or separation, with an objective to facilitate continued employability and ensure responsible management of career endings. Such support is embedded within the organisation's people practices and includes, as applicable, retirement planning support, financial awareness sessions, internal redeployment or role transition opportunities, skill enhancement initiatives, and structured exit processes. These measures are implemented in compliance with applicable labour laws and internal policies and are designed to ensure dignity, fairness, and continuity during workforce transitions.

**5. Details on assessment of value chain partners:**

|                             | <b>% of value chain partners (by value of business done with such partners) that were assessed</b> |
|-----------------------------|----------------------------------------------------------------------------------------------------|
| Health and safety practices | 100% of contractors undergo through                                                                |
| Working Conditions          | Pre-qualification (PQ) check & Safety Audit.                                                       |

**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.**

The Company has implemented and continues to undertake corrective actions based on health and safety assessments of its value chain partners. Key measures include improved traffic management with pedestrian walkways, driver training through Driver Management Centres, safety dashboards, and installation of anti-tilting devices.

High-risk hazards are addressed through enhanced fall protection systems, drone-based inspections, helmet-mounted voltage detectors, and advanced electrical safety programmes such as Lock Out, Tag Out, Try Out (LOTOTO) and arc flash assessments. Structural safety has been strengthened through integrity checks, centralised monitoring of coal meal alarms, and installation of explosion vents.

Ongoing awareness initiatives, including monthly Safex and BOG webinars and recognition programmes, support safer working conditions and promote a strong safety culture across the value chain. These actions reinforce ACC's commitment to "Zero Harm" and continuous safety improvement.

**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.**

The successful involvement of our stakeholders is essential to the achievement of our strategic goals because it provides us with the opportunity to understand their expectations, respond to their concerns, and assist us in prioritising the areas in which we should be concentrating our efforts. Our mechanism for engaging with stakeholders is governed by our Stakeholder Engagement Policy ([https://www.acclimited.com/-/media/Project/ACC-Limited/Investor/policies/updated-policy/1-Stakeholder\\_Engagement\\_Policy.ashx](https://www.acclimited.com/-/media/Project/ACC-Limited/Investor/policies/updated-policy/1-Stakeholder_Engagement_Policy.ashx)).

ACC Limited identifies its stakeholders as groups and individuals, who can influence or / are impacted by our operations / activities, change in technology, regulations, market and societal trends either directly or indirectly. Stakeholders comprise of communities, employees, supply chain partners, customers, investors, regulators, industrial organisations etc. Against each group, the potential ways in which stakeholders will be affected as well as the magnitude of both the actual and perceived impacts have been determined. This assists the company in developing a bespoke plan for engaging with stakeholders, which can then be kept up to date as and when is necessary. Throughout the course of the year, we maintain ongoing dialogue with the stakeholders by utilising a variety of channels of contact. The insights that we gain from these projects are tremendously helpful, because they allow us to continually enhance both our strategy and our operations. The process of engaging stakeholders also includes regular feedback and grievance redressal methods, both of which are vital components of the process.



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

| Stakeholder Group                   | Whether identified as Vulnerable & Marginalised Group (Yes/No) | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other                                                                                                                                             | Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)                                                                        | Purpose and scope of engagement including key topics and concerns raised during such engagement                                                                                                      |
|-------------------------------------|----------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Shareholders and Investors          | No                                                             | <ul style="list-style-type: none"> <li>Investor relations arm</li> <li>Annual Report</li> <li>Public disclosures</li> <li>Investor meetings/calls</li> </ul>                                                                                                              | <ul style="list-style-type: none"> <li>Quarterly/ annually as and when requested</li> <li>One-on-one investor interaction as and when requested</li> </ul> | <ul style="list-style-type: none"> <li>To strengthen business conduct and communication</li> <li>Growth and profitability of ESG oriented business.</li> </ul>                                       |
| Channel Partners                    | No                                                             | <ul style="list-style-type: none"> <li>Channel satisfaction surveys</li> <li>Annual conferences</li> <li>Marketing meetings</li> </ul>                                                                                                                                    | <ul style="list-style-type: none"> <li>Annual/continuous process</li> </ul>                                                                                | <ul style="list-style-type: none"> <li>To enhance transparent communication of products and services</li> </ul>                                                                                      |
| Government & Regulatory Authorities | No                                                             | <ul style="list-style-type: none"> <li>Annual Report</li> <li>Plant visits</li> <li>Regulatory Compliance reports</li> </ul>                                                                                                                                              | <ul style="list-style-type: none"> <li>Continuous interactions</li> </ul>                                                                                  | <ul style="list-style-type: none"> <li>Climate change related rules/regulations</li> <li>Communications on proposed &amp; existing legislations</li> </ul>                                           |
| Customers                           | Yes                                                            | <ul style="list-style-type: none"> <li>Customer satisfaction surveys</li> <li>Formal and informal feedback</li> <li>Technical services team camps</li> <li>Products promotion drives</li> <li>Grievances redressal system</li> </ul>                                      | <ul style="list-style-type: none"> <li>Periodic</li> </ul>                                                                                                 | <ul style="list-style-type: none"> <li>Customer satisfaction and feedback on services/ products</li> <li>Understand grievances</li> <li>Strengthen relationship with customer</li> </ul>             |
| Employees                           | No                                                             | <ul style="list-style-type: none"> <li>Training and seminars</li> <li>Meetings and reviews</li> <li>HR programmes</li> <li>Employee satisfaction surveys</li> <li>Departmental meetings</li> <li>Townhall meetings</li> <li>Internal newsletters and magazines</li> </ul> | <ul style="list-style-type: none"> <li>Continuous interactions</li> </ul>                                                                                  | <ul style="list-style-type: none"> <li>Work-life balance</li> <li>Transparent appraisal and promotion policy</li> <li>Awareness on internal policies</li> <li>Fair remuneration structure</li> </ul> |
| Suppliers                           | Yes                                                            | <ul style="list-style-type: none"> <li>Supplier meets</li> <li>Periodic assessments and interactions</li> </ul>                                                                                                                                                           | <ul style="list-style-type: none"> <li>Continuous interactions</li> </ul>                                                                                  | <ul style="list-style-type: none"> <li>Adherence to the supplier code of conduct</li> <li>Strengthen business relationships</li> <li>Create awareness for sustainable supply chain</li> </ul>        |

| Stakeholder Group          | Whether identified as Vulnerable & Marginalised Group (Yes/No) | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other       | Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement                                                                                                  |
|----------------------------|----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Community                  | Yes                                                            | <ul style="list-style-type: none"> <li>Project-based stakeholder meets</li> <li>CSR arm</li> <li>Community Advisory Pane</li> </ul> | <ul style="list-style-type: none"> <li>Continuous interactions</li> </ul>           | <ul style="list-style-type: none"> <li>Positive engagements for education, water conservation, healthcare, skill development, and other initiatives of CSR</li> </ul>                            |
| Media                      | No                                                             | <ul style="list-style-type: none"> <li>Media briefings</li> <li>Press releases</li> <li>Marketing communication</li> </ul>          | <ul style="list-style-type: none"> <li>Need based</li> </ul>                        | <ul style="list-style-type: none"> <li>Increase transparency and clarity in shared information</li> </ul>                                                                                        |
| Construction professionals | No                                                             | <ul style="list-style-type: none"> <li>Knowledge Centre</li> </ul>                                                                  | <ul style="list-style-type: none"> <li>Continuous interactions</li> </ul>           | <ul style="list-style-type: none"> <li>Promote advanced construction techniques, sustainable construction practices, knowledge dissemination on good construction and product quality</li> </ul> |
| Industry Association       | No                                                             | <ul style="list-style-type: none"> <li>Meetings/Conferences</li> <li>Policy papers</li> </ul>                                       | <ul style="list-style-type: none"> <li>Need based</li> </ul>                        | <ul style="list-style-type: none"> <li>Knowledge enhancement for policy interventions and policy advocacy on sustainable development practices in value chain</li> </ul>                         |

## Leadership Indicators

### 1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

ACC Limited follows a structured framework to ensure that stakeholder perspectives on economic, environmental, and social topics are effectively integrated into Board-level decision-making. The Company engages continuously with a wide range of stakeholders, including employees, customers, suppliers, communities, regulators, investors, industry associations, and government authorities. Engagement methods include surveys, community consultations through the Adani Foundation, supplier and customer meets, investor meets etc. This process leads to mapping stakeholder expectations against business strategy and sustainability goals, updating material topics, ensuring alignment with the UN Sustainable Development Goals (UNSDGs) and ACC's commitment to Net Zero by 2050.

The outcome of consultation is presented to senior management and subsequently to the Board (Stakeholders' Relationship Committee), ensuring that stakeholder concerns are formally integrated into governance and decision-making. The Board Committee meets on a quarterly basis and monitors progress on stakeholders-related matters and provides strategic guidance.

This ensures that stakeholder perspectives are embedded in ACC's strategic direction, policy decisions, and sustainability priorities



**2. Whether stakeholder consultation is used to support the identification and management of environmental and social topics. If so, provide details of instances as to how the input received from stakeholders on these topics was incorporated into policies and activities of the entity.**

Yes, ACC Limited actively uses stakeholder consultation to support the identification and management of environmental and social topics. The input from these consultations helps us to identify and prioritise Material Topics and update our policies on ESG. For instance:

1. Stakeholder concerns about emissions and energy use have led ACC Limited to invest in renewable energy, expand Waste Heat Recovery Systems (WHRS), and increase the use of alternative fuels and raw materials.
2. Community consultations highlighted water scarcity as a critical issue. ACC Limited responded by implementing watershed management programmes, rainwater harvesting, and water recycling initiatives across plants.
3. Feedback from local communities guided CSR programmes in health, education, skill development, and livelihood enhancement, implemented through the Adani Foundation.

All stakeholder inputs and the resulting actions are presented to senior management and the Board. This ensures that stakeholder perspectives directly influence ACC Limited's sustainability strategy, risk management, and long-term ESG commitments.

**3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalised stakeholder groups.**

ACC Limited has always considered community as a critical stakeholder and focused on marginalised sections of the society especially in the core communities of the plant. The strategic plan for the programmes ensures inclusion of landless, small and marginal land holders, and backward communities. Women empowerment is an approach which cuts across all programme initiatives and targets specific number or percentage of women in programmes such as agriculture development, allied agriculture as well as skill-based livelihood activities. The regular quality monitoring is part of the project implementation and ensures feedback from across sections of society to improve programme planning.

**PRINCIPLE 5 Businesses should respect and promote human rights****Essential Indicators**

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

| Category               | FY 2025-26<br>(Current Financial Year) |                                             |             | FY 2024-25<br>(Previous Financial Year) |                                             |             |
|------------------------|----------------------------------------|---------------------------------------------|-------------|-----------------------------------------|---------------------------------------------|-------------|
|                        | Total (A)                              | No. of employees/<br>workers<br>covered (B) | % (B/A)     | Total (C)                               | No. of employees/<br>workers<br>covered (D) | % (D/C)     |
| <b>Employees</b>       |                                        |                                             |             |                                         |                                             |             |
| Permanent              | 1392                                   | 1392                                        | 100%        | 1700                                    | 1700                                        | 100%        |
| Other than permanent   | 1                                      | 1                                           | 100%        | 1                                       | 1                                           | 100%        |
| <b>Total Employees</b> | <b>1393</b>                            | <b>1393</b>                                 | <b>100%</b> | <b>1701</b>                             | <b>1701</b>                                 | <b>100%</b> |
| <b>Workers</b>         |                                        |                                             |             |                                         |                                             |             |
| Permanent              | 1442                                   | 1442                                        | 100%        | 1470                                    | 1470                                        | 100%        |
| Other than permanent   | 1                                      | 1                                           | 100%        | 0                                       | 0                                           | 0%          |
| <b>Total Workers</b>   | <b>1443</b>                            | <b>1443</b>                                 | <b>100%</b> | <b>1470</b>                             | <b>1470</b>                                 | <b>100%</b> |

2. Details of minimum wages paid to employees and workers, in the following format:

| Category                       | FY 2025-26<br>(Current Financial Year) |                          |         |                           |         | FY 2024-25<br>(Previous Financial Year) |                          |         |                           |         |
|--------------------------------|----------------------------------------|--------------------------|---------|---------------------------|---------|-----------------------------------------|--------------------------|---------|---------------------------|---------|
|                                | Total<br>(A)                           | Equal to<br>Minimum Wage |         | More than<br>Minimum Wage |         | Total<br>(D)                            | Equal to<br>Minimum Wage |         | More than<br>Minimum Wage |         |
|                                |                                        | No.<br>(B)               | % (B/A) | No.<br>(C)                | % (C/A) |                                         | No.<br>(E)               | % (E/D) | No.<br>(F)                | % (F/D) |
|                                |                                        |                          |         |                           |         |                                         |                          |         |                           |         |
| Permanent Employees            |                                        |                          |         |                           |         |                                         |                          |         |                           |         |
| Male                           | 1317                                   | 0                        | 0%      | 1317                      | 100%    | 1606                                    | 0                        | 0%      | 1606                      | 100%    |
| Female                         | 75                                     | 0                        | 0%      | 75                        | 100%    | 94                                      | 0                        | 0%      | 94                        | 100%    |
| Other than permanent Employees |                                        |                          |         |                           |         |                                         |                          |         |                           |         |
| Male                           | 1                                      | 0                        | 0%      | 1                         | 100%    | 1                                       | 0                        | 0%      | 1                         | 100%    |
| Female                         | 0                                      | 0                        | 0%      | 0                         | 0%      | 0                                       | 0                        | 0%      | 0                         | 0%      |
| Permanent Workers              |                                        |                          |         |                           |         |                                         |                          |         |                           |         |
| Male                           | 1432                                   | 0                        | 0%      | 1432                      | 100%    | 1460                                    | 0                        | 0%      | 1460                      | 100%    |
| Female                         | 10                                     | 0                        | 0%      | 10                        | 100%    | 10                                      | 0                        | 0%      | 10                        | 100%    |
| Other than permanent Workers   |                                        |                          |         |                           |         |                                         |                          |         |                           |         |
| Male                           | 1                                      | 0                        | 0%      | 1                         | 100%    | 0                                       | 0                        | 0%      | 0                         | 0%      |
| Female                         | 0                                      | 0                        | 0%      | 0                         | 0%      | 0                                       | 0                        | 0%      | 0                         | 0%      |



### 3. Details of remuneration/salary/wages, in the following format:

#### a. Median remuneration/wages

|                                  | Male   |                                                         | Female |                                                         |
|----------------------------------|--------|---------------------------------------------------------|--------|---------------------------------------------------------|
|                                  | Number | Median remuneration/salary/wages of respective category | Number | Median remuneration/salary/wages of respective category |
| Board of Directors (BOD)         | 6      | ₹ 6,210,000                                             | 1      | ₹ 545,000***                                            |
| Key Managerial Personnel         | 3      | ₹ 31,000,000**                                          | 0      | -                                                       |
| Employees other than BOD and KMP | 1314   | ₹ 1,727,112                                             | 75     | ₹ 953,173                                               |
| Workers                          | 1433   | ₹ 638,909                                               | 10     | ₹ 563,944                                               |

\*\*KMPs (excluding Company Secretary) draws remuneration from Ambuja Cements Limited, Holding Company.

\*\*\* Women Director appointed w.e.f. December 1, 2025

#### b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

|                                                 | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|-------------------------------------------------|----------------------------------------|-----------------------------------------|
| Gross wages paid to females as % of total wages | 2.74%                                  | 3.20%                                   |

### 4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

At the site level, the Plant HR Head serves as the focal point of contact for addressing human rights issues. At the organisational level, oversight of human rights issues and impacts rests with the Chief People Officer (CPO).

### 5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

Respect for human rights is a core principle that guides our values, policies, and daily operations. We are committed to upholding the dignity, freedom, and equality of every individual, in alignment with global standards such as the United Nations Guiding Principles on Business and Human Rights (UNGPs) and the International Labour Organisation (ILO) Conventions.

To ensure transparency and accountability, the Company has established a structured internal grievance redressal mechanism to address any concerns or violations related to human rights. This mechanism includes:

- Employees and stakeholders may submit complaints, grievances, or concerns by writing to [whistleblower@adani.com](mailto:whistleblower@adani.com).
- Employees may also lodge human rights-related issues directly through the Oracle Portal or connecting with site or corporate HR.
- All queries and concerns raised are promptly reviewed, and appropriate actions are taken in accordance with the severity and nature of the incident.

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

|                                   | FY 2025-26<br>(Current Financial Year) |                                                |                                | FY 2024-25<br>(Previous Financial Year) |                                                |         |
|-----------------------------------|----------------------------------------|------------------------------------------------|--------------------------------|-----------------------------------------|------------------------------------------------|---------|
|                                   | Filed during<br>the year               | Pending<br>resolution<br>at the end<br>of year | Remarks                        | Filed during<br>the year                | Pending<br>resolution<br>at the end<br>of year | Remarks |
| Sexual Harassment                 | 1                                      | 0                                              | Case could<br>not be<br>proved | 2                                       | 1                                              | NA      |
| Discrimination at workplace       | 0                                      | 0                                              |                                | 0                                       | 0                                              | NA      |
| Child Labour                      | 0                                      | 0                                              |                                | 0                                       | 0                                              | NA      |
| Forced Labour/Involuntary Labour  | 0                                      | 0                                              |                                | 0                                       | 0                                              | NA      |
| Wages                             | 0                                      | 0                                              |                                | 0                                       | 0                                              | NA      |
| Other human rights related issues | 0                                      | 0                                              |                                | 0                                       | 0                                              | NA      |

**7. Complaints filed under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act 2013, in the following format:**

|                                                                                                                                           | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|-------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|-----------------------------------------|
| Total complaints reported under Sexual Harassment on<br>of Women at Workplace (Prevention, Prohibition and<br>Redressal) Act, 2013 (POSH) | 1*                                     | 2                                       |
| Complaints on POSH as a % of female employees/<br>workers                                                                                 | 1.2%                                   | 1.92%                                   |
| Complaints on POSH upheld                                                                                                                 | 0                                      | 2                                       |

\* Case could not be proved

**8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.**

At ACC Limited, mechanisms to prevent adverse consequences to complainants in discrimination and harassment cases include strict confidentiality of complaints, Non-Discrimination and Anti-Harassment Policy, and impartial investigation. The company ensures interim relief measures such as transfers or flexible work arrangements if needed, provides counseling and HR support, and conducts regular awareness programmes to reinforce a safe workplace. Post-complaint monitoring is carried out to ensure no subtle retaliation occurs, thereby safeguarding the dignity and security of the complainant while promoting a fair and respectful work environment.

In addition, ACC Limited has a dedicated Prevention of Sexual Harassment (POSH) Policy, aligned with the POSH Act of the Government of India, to specifically address and prevent sexual harassment in the workplace. There is an Internal Committee (IC) for POSH cases, which ensures that every case is dealt with empathy and as per provisions of law and recommends actions to be taken to HR. Awareness programmes are held for POSH and training on it is mandatory for all employees who join the Company. The training has to regularly updated every year.

[https://www.acclimited.com/-/media/Project/ACC-Limited/Investor/policies/updated-policy/6-Non\\_Discrimination\\_Anti\\_Harrasment\\_Policy.ashx](https://www.acclimited.com/-/media/Project/ACC-Limited/Investor/policies/updated-policy/6-Non_Discrimination_Anti_Harrasment_Policy.ashx)

[https://www.acclimited.com/-/media/Project/ACC-Limited/Investor/policies/updated-policy/8-POSH\\_Policy.ashx](https://www.acclimited.com/-/media/Project/ACC-Limited/Investor/policies/updated-policy/8-POSH_Policy.ashx)

**9. Do human rights requirements form part of your business agreements and contracts? (Yes/No)**

Yes

**10. Assessments for the year:**

|                             | <b>% of your plants and offices that were assessed (by entity or statutory authorities or third parties)</b> |
|-----------------------------|--------------------------------------------------------------------------------------------------------------|
| Child labour                | 100%                                                                                                         |
| Forced/involuntary labour   | 100%                                                                                                         |
| Sexual harassment           | 100%                                                                                                         |
| Discrimination at workplace | 100%                                                                                                         |
| Wages                       | 100%                                                                                                         |
| Others – please specify     | 100%                                                                                                         |

**11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above.**

ACC Limited has adopted a zero-tolerance approach towards violation of human rights, such as child labour, forced labour etc. and strict compliance with national laws and international standards across all operations and supply chains. The company has strengthened its Internal Committee (IC) to address sexual harassment. The Non-discrimination and Anti-Harassment policy prevents any kind of workplace discrimination and harassment, with clear guidelines on confidentiality, non-retaliation, and fair investigation. Regular awareness and training programmes are conducted to sensitise employees on these topics. On wages, ACC Limited ensures that all employees and contract workers are paid above statutory minimum wages, with periodic reviews to maintain fairness and equity. Human rights and labour practice assessments are carried out at plants and offices by Management Audit & Assurance Service (MAAS), and corrective measures are implemented wherever risks are identified. These actions reflect ACC's commitment to fostering a safe, equitable, and dignified workplace for all.

**Leadership Indicators****1. Details of a business process being modified / introduced as a result of addressing human rights grievances/ complaints.**

Details of Business Process Modified / Introduced:

- **Labour Monitoring System:** Regularly check on worker attendance, age verification, and wage records, ensuring compliance with labour laws and preventing risks of child labour, forced labour, and wage-related grievances.
- **Internal Audits:** The Management Audit and Assurance Service (MAAS) team conducts regular audits across all operations to verify adherence to statutory and ethical standards, identify gaps, and implement corrective measures promptly.
- **Addressing sexual Harassment:** Reinforced the role of the Internal Committee (IC) to handle POSH with confidentiality, impartiality, and non-retaliation safeguards.
- **Awareness & Training Programmes:** Institutionalised regular training sessions to sensitise employees on human rights, non-harassment and anti-discrimination, POSH etc.
- **Fair Wage Practices:** Periodic reviews of wage structures to ensure all employees and contract workers are paid above statutory minimum wages, maintaining fairness and equity.
- **Human Rights Integration:** Embedded human rights considerations into core business processes by conducting assessments at plants and offices, followed by corrective actions wherever risks are identified.

For the reporting period, no significant risks/concerns were identified on human rights and therefore, no corrective actions were initiated.

## 2. Details of the scope and coverage of any Human rights due diligence conducted.

We take human rights due diligence as part of our governance and compliance framework, aligned with the National Guidelines on Responsible Business Conduct (NGRBC), applicable labour laws, alignment with global standards such as the United Nations Guiding Principles on Business and Human Rights (UNGPs) and the International Labour Organization (ILO) Conventions. The scope and coverage of such due diligence include the following areas:

- **Child Labour and Forced Labour:** The entity prohibits child labour, forced labour, and bonded labour across its operations. Compliance is ensured through statutory adherence, contractor and vendor obligations (value chain partners), internal controls, and periodic reviews.
- **Sexual Harassment at Workplace:** The entity complies with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act. Internal Committee are constituted, awareness programmes are conducted, and formal grievance redressal mechanisms are in place to address complaints in a timely and confidential manner.
- **Discrimination and Equal Opportunity:** Policies and practices are implemented to prevent discrimination at the workplace and promote equal opportunity across recruitment, remuneration, training, career progression, and separation, without discrimination on the basis of gender or other protected characteristics.
- **Wages and Benefits:** The entity ensures compliance with applicable minimum wage laws, timely payment of wages, and provision of statutory benefits for permanent and contractual workforce, supported by internal controls and compliance checks.

Human rights due diligence is carried out through a combination of policy implementation, employee grievance mechanisms, internal audits, management oversight, and periodic compliance assessments through MAAS (Management Audit Assurance Services). Any identified gaps are addressed through corrective and preventive actions.

## 3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes. The company's operations and office premises are accessible to differently abled visitors.

## 4. Details on assessment of value chain partners:

|                                  | % of value chain partners (by value of business done with such partners) that were assessed |
|----------------------------------|---------------------------------------------------------------------------------------------|
| Sexual harassment                | 100%                                                                                        |
| Discrimination at workplace      | 100%                                                                                        |
| Child Labour                     | 100%                                                                                        |
| Forced Labour/Involuntary Labour | 100%                                                                                        |
| Wages                            | 100%                                                                                        |
| Others – please specify          | 100%                                                                                        |

## 5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.

After conducting detailed human rights assessments, ACC Limited shares the findings transparently with its value chain partners to ensure collective accountability. Where gaps or non-compliance are identified, the company collaborates closely with suppliers to design and implement Corrective Action Plans (CAPs). These plans clearly outline the specific issues, analyse root causes, and define measurable solutions with set timelines. ACC Limited invests in supplier training and capacity-building programmes to strengthen awareness of international human rights standards and embed sustainable practices. This continuous cycle of assessment, corrective action, and improvement reflects Company's commitment to safeguarding human rights and embedding responsible business conduct across its supply chain.



## PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment

### Essential Indicators

#### 1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

| Parameter                                                                                                                                             | UoM                               | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|----------------------------------------|-----------------------------------------|
| <b>From renewable sources</b>                                                                                                                         |                                   |                                        |                                         |
| Total electricity consumption (A)                                                                                                                     | GJ                                | 1,109,533                              | 488,160                                 |
| Total fuel consumption (B)                                                                                                                            | GJ                                | 4,246,442                              | 5,498,929                               |
| Energy consumption through other sources (C)                                                                                                          | GJ                                | 0                                      | 0                                       |
| <b>Total energy consumed from renewable sources (A+B+C)</b>                                                                                           | <b>GJ</b>                         | <b>5,355,975</b>                       | <b>5,987,089</b>                        |
| <b>From non-renewable sources</b>                                                                                                                     |                                   |                                        |                                         |
| Total electricity consumption (D)                                                                                                                     | GJ                                | 2,818,135                              | 3,120,480                               |
| Total fuel consumption (E)                                                                                                                            | GJ                                | 63,245,442                             | 59,889,749                              |
| Energy consumption through other sources (F)                                                                                                          | GJ                                | 0                                      | 0                                       |
| <b>Total energy consumed from non-renewable sources (D+E+F)</b>                                                                                       | <b>GJ</b>                         | <b>66,063,577</b>                      | <b>63,010,229</b>                       |
| <b>Total energy consumed (A+B+C+D+E+F)</b>                                                                                                            | <b>GJ</b>                         | <b>71,419,552</b>                      | <b>68,997,318</b>                       |
| Energy intensity per rupee of turnover (Total energy consumption/Revenue from operations)                                                             | GJ/₹ Of turnover                  | 0.00028                                | 0.00033                                 |
| Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumption/Revenue from operations adjusted for PPP) | GJ/USD PPP adjusted               | 0.006                                  | 0.006                                   |
| Energy intensity in terms of physical output                                                                                                          | GJ/tonne of cementitious material | 2.5                                    | 2.4                                     |
| Energy Intensity (optional)- the relevant metric may be selected by the entity                                                                        |                                   | NA                                     | NA                                      |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, SGS India Private Limited

#### 2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

Yes, Gagal, Kymore, Wadi, Chanda, Lakheri, Jamul, Bargarh, Thondebhavi, Kudithini, Tikaria, Sindri, Chaibasa, and Madukarai are designated consumer units. Of these, Gagal, Kymore, Wadi, Chanda, Lakheri, Jamul, Bargarh, Tikaria, Chaibasa, and Madukarai are covered under PAT-VII and have completed the M&V Audit by Accredited Energy Auditors (AEA) as per statutory requirements. The achieved ESCerts (+/-) are currently under review by BEE, and the final figures will be confirmed upon completion of the review. Sindri, Kudithini and Thondebhavi are covered under PAT-VIII.

## 3. Provide details of the following disclosures related to water, in the following format:

| Parameter                                                                                                                                            | UoM                                  | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|----------------------------------------|-----------------------------------------|
| <b>Water withdrawal by source</b>                                                                                                                    |                                      |                                        |                                         |
| (i) Surface water                                                                                                                                    | KL                                   | 1,875,798                              | 2,629,692                               |
| (ii) Groundwater                                                                                                                                     | KL                                   | 321,508                                | 229,610                                 |
| (iii) Third party water                                                                                                                              | KL                                   | 67,670                                 | 70,819                                  |
| (iv) Seawater / desalinated water                                                                                                                    | KL                                   | 0                                      | 0                                       |
| (v) Others (Rainwater Harvested)                                                                                                                     | KL                                   | 1,876,576                              | 1,869,799                               |
| <b>Total volume of water withdrawal for Production (i + ii + iii + iv + v)</b>                                                                       | <b>KL</b>                            | <b>4,141,552</b>                       | <b>4,799,920</b>                        |
| <b>Total volume of water consumption for Production</b>                                                                                              | <b>KL</b>                            | <b>4,141,552</b>                       | <b>4,799,920</b>                        |
| Water intensity per rupee of turnover<br>(Total water consumption / Revenue from operations)                                                         | Litre/₹ Of turnover                  | 0.016                                  | 0.023                                   |
| Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/ Revenue from operations adjusted for PPP) | Litre/USD PPP adjusted               | 0.33                                   | 0.48                                    |
| Water intensity in terms of physical output (liters /tonne of cementitious material)                                                                 | Litre/tonne of cementitious material | 143                                    | 172                                     |
| Water intensity (optional) – the relevant metric may be selected by the entity                                                                       |                                      | NA                                     | NA                                      |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, SGS India Private Limited

## 4. Provide the following details related to water discharged:

| Parameter                                                    | UoM       | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|--------------------------------------------------------------|-----------|----------------------------------------|-----------------------------------------|
| <b>Water discharge by destination and level of treatment</b> |           |                                        |                                         |
| <b>(i) To Surface water</b>                                  |           |                                        |                                         |
| - No treatment                                               | KL        | 0                                      | 0                                       |
| - With treatment-please specify level of treatment           | KL        | 0                                      | 0                                       |
| <b>(ii) To Groundwater</b>                                   |           |                                        |                                         |
| - No treatment                                               | KL        | 0                                      | 0                                       |
| - With treatment-please specify level of treatment           | KL        | 0                                      | 0                                       |
| <b>(iii) To Seawater</b>                                     |           |                                        |                                         |
| - No treatment                                               | KL        | 0                                      | 0                                       |
| - With treatment-please specify level of treatment           | KL        | 0                                      | 0                                       |
| <b>(iv) Sent to Third Parties (Municipal STP)</b>            |           |                                        |                                         |
| - No treatment                                               | KL        | 0                                      | 0                                       |
| - With treatment-please specify level of treatment           | KL        | 0                                      | 0                                       |
| <b>(v) Others</b>                                            |           |                                        |                                         |
| - No treatment                                               | KL        | 0                                      | 0                                       |
| - With treatment-please specify level of treatment           | KL        | 0                                      | 0                                       |
| <b>Total water discharged</b>                                | <b>KL</b> | <b>0</b>                               | <b>0</b>                                |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, SGS India Private Limited



**5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.**

Zero Liquid Discharge is implemented at all plant locations. No wastewater/ treated wastewater discharged outside the plant premises. Wastewater is treated and used for dust suppression and watering green areas

**6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:**

| Parameter                           | UoM    | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|-------------------------------------|--------|----------------------------------------|-----------------------------------------|
| NOx                                 | Tonnes | 7,996                                  | 8,003                                   |
| SOx                                 | Tonnes | 457                                    | 461                                     |
| Particulate matter (PM)             | Tonnes | 259                                    | 264                                     |
| Persistent organic pollutants (POP) | NA     | NA                                     | NA                                      |
| Volatile organic compounds (VOC)    | NA     | NA                                     | NA                                      |
| Hazardous air pollutants (HAP)      | NA     | NA                                     | NA                                      |
| Others– please specify              |        | NA                                     | NA                                      |

Note: All our plants meet the prescribed standards given by respective regulatory body.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, SGS India Private Limited

**7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:**

| Parameter                                                                                                                                                                               | UoM                                  | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|----------------------------------------|-----------------------------------------|
| Total Gross Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)             | tCO <sub>2</sub>                     | 14,737,570                             | 13,488,976                              |
| Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)                   | tCO <sub>2</sub>                     | 555,799                                | 625,212                                 |
| Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)                                                             | kg CO <sub>2</sub> /₹ of turnover    | 0.0594                                 | 0.0686                                  |
| Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP) | kg CO <sub>2</sub> /USD PPP adjusted | 1.2                                    | 1.4                                     |
| Total Scope 1 and Scope 2 emission intensity in terms of physical output                                                                                                                | kg/tonne of cementitious material    | 528                                    | 506                                     |
| Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity                                                                             |                                      | NA                                     | NA                                      |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, SGS India Private Limited

Note: The Scope 2 emissions intensity has declined compared to the previous financial year due to an increase in the share of green power. The Scope 1 emissions intensity has slightly increased due to an increase in the share of OPC compared to the previous financial year as a result of market demand.

**8. Does the entity have any project related to reducing Green House Gas emission? If yes, then provide details.**

The Company is committed to reduce its carbon footprint. Its near-term (2030) as well as net-zero (2050) targets are already validated by SBTi. The Company has taken multiple initiatives to reduce greenhouse gases. These include: 1) Improved technology 2) Energy efficiency 3) Use of renewable energy 4) Use of green energy like WHRS 5) Use of alternate fuels 6) Use of alternate raw materials 7) Optimisation in clinker factor and having larger share of blended products in its portfolio. In addition, the Company is investing on innovative technologies like rotodynamic heating, in partnership with Coolbrook, which will reduce consumption of fossil fuels and resultant GHGs. The Company in partnership with IIT Bombay and Ecotech, Sweden; got its proposal for CCUS pilot recently approved by Department of Science and Technology, govt. of India and Swedish Energy Agency.

**9. Provide details related to waste management by the entity, in the following format:**

| Parameter                                                                                                                                               | UoM                               | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|----------------------------------------|-----------------------------------------|
| <b>Total Waste generated</b>                                                                                                                            |                                   |                                        |                                         |
| Plastic waste (A)                                                                                                                                       | MT                                | 38,278                                 | 39,453                                  |
| E-waste (B)                                                                                                                                             | MT                                | 15                                     | 26                                      |
| Bio-medical waste (C)                                                                                                                                   | MT                                | 0.78                                   | 0.5                                     |
| Construction and demolition waste (D)                                                                                                                   | MT                                | 737                                    | 56                                      |
| Battery waste (E)                                                                                                                                       | MT                                | 15                                     | 32                                      |
| Radioactive waste (F)                                                                                                                                   | MT                                | -                                      | -                                       |
| Other Hazardous waste. Please specify, if any. (G)                                                                                                      | MT                                | 119                                    | 191                                     |
| Other Non-hazardous waste generated (H). Please specify, if any. (Non-hazardous waste contains Flyash, MS Scrap, Wooden Scrap, Metal Drum, Paper, etc.) | MT                                | 359,342                                | 437,727                                 |
| <b>Total (A+B + C + D + E + F + G + H)</b>                                                                                                              | <b>MT</b>                         | <b>398,506.78</b>                      | <b>477,485.50</b>                       |
| Waste intensity per rupee of turnover                                                                                                                   | Kg/₹ of turnover                  | 0.0015                                 | 0.0025                                  |
| Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP)       | kg/USD PPP adjusted               | 0.031                                  | 0.048                                   |
| Waste intensity in terms of physical output                                                                                                             | Kg/tonne of cementitious material | 14                                     | 17                                      |
| Waste intensity (optional) – the relevant metric may be selected by the entity                                                                          |                                   | NA                                     | NA                                      |
| <b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations</b>                             |                                   |                                        |                                         |
| <b>Category of waste</b>                                                                                                                                |                                   |                                        |                                         |
| (i) Recycled                                                                                                                                            | MT                                | 398,506                                | 477,485                                 |
| (ii) Re-used                                                                                                                                            | MT                                | -                                      | -                                       |
| (iii) Other recovery operations                                                                                                                         | MT                                | -                                      | -                                       |
| <b>Total</b>                                                                                                                                            | <b>MT</b>                         | <b>398,506</b>                         | <b>477,485</b>                          |
| <b>For each category of waste generated, total waste disposed of by nature of disposal method</b>                                                       |                                   |                                        |                                         |
| <b>Category of waste</b>                                                                                                                                |                                   |                                        |                                         |
| (i) Incineration                                                                                                                                        | MT                                | 0.78                                   | 0.5                                     |
| (ii) Landfilling                                                                                                                                        | MT                                | -                                      | -                                       |
| (iii) Other disposal operations                                                                                                                         | MT                                | -                                      | -                                       |
| <b>Total</b>                                                                                                                                            | <b>MT</b>                         | <b>0.78</b>                            | <b>0.5</b>                              |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, SGS India Private Limited

Note: Biomedical waste is disposed of through incineration by registered common biomedical waste management facilities. Fly ash is used in manufacturing blended cement. Plastic is covered under EPR regulation and 100% of it is recycled 60% for energy recovery by co-processing and 40% by recycling through registered recyclers as per the provision of EPR regulations.



**10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.**

The Company is in the business of cement manufacturing and does not use any hazardous or toxic chemical in the product or process. The Company adheres to the principles of sustainable consumption of resources while reducing waste generation and complying with the tenets of circular economy. The Company minimises waste disposal through maximising recycling and reusing efforts.

Our waste management practices include:

- 100% Plastic waste is disposed of through co-processing and recycling as regulatory provision under EPR (Extended Producer Responsibility) Condition,
- Biomedical waste is incinerated at authorised Common Biomedical Waste Treatment Facilities.
- E-waste is recycled through authorised recyclers.
- Hazardous waste (used oil, discarded drums) is either reused in plants or co-processed in cement kilns, with non-co-processable quantities sent to a common authorised facility for recycling.
- Scraps are sold to authorised vendors for recycling.
- Mining overburden is repurposed for backfilling within the mines.

**11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals/clearances are required, please specify details in the following format:**

| Location of operations/offices       | Type of operations   | Whether the conditions of environmental approval/clearance are being complied with? (Y/N)<br>If no, the reasons thereof and corrective action taken, if any. |
|--------------------------------------|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Gagal Cement Plant, Himachal Pradesh | Cement Manufacturing | Yes                                                                                                                                                          |
| Chaibasa Grinding Unit, Jharkhand    | Cement Manufacturing | Yes                                                                                                                                                          |
| Kudithini Grinding Unit, Karnataka   | Cement Manufacturing | Yes                                                                                                                                                          |
| Damodar Cement Works, West Bengal    | Cement Manufacturing | Yes                                                                                                                                                          |

**12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:**

| Sl. No. | Name and brief details of project                                                                                                                            | EIA Notification No.                           | Date                     | Whether conducted by independent external agency (Yes / No) | Results communicated in public domain (Yes / No) | Relevant Web Link                                    |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|--------------------------|-------------------------------------------------------------|--------------------------------------------------|------------------------------------------------------|
| 1       | Proposed Integrated Cement Project Village: Godadih, Boradih and Loharsi, Tehsil: Pachapedi (Earlier Masturi) & District: Masturi, (Bilaspur), Chhattisgarh. | S.O. 1533(E) dated 14.09.2006 & its amendments | EC granted on 10.08.2025 | Yes                                                         | Yes                                              | <a href="http://parivesh.nic.in">parivesh.nic.in</a> |

| Sl. No. | Name and brief details of project                                                                                                                                          | EIA Notification No.                           | Date                                     | Whether conducted by independent external agency (Yes / No) | Results communicated in public domain (Yes / No) | Relevant Web Link                                    |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|------------------------------------------|-------------------------------------------------------------|--------------------------------------------------|------------------------------------------------------|
| 2       | Kannur (Wadi area) Limestone Block for mining Limestone Villages: Ingaldi, Basaveshwaranagara, Halkatta, and Kundanoor, Taluka: Chittapur, District: Kalaburagi Karnataka. | S.O. 1533(E) dated 14.09.2006 & its amendments | EC granted on 03.10.2025                 | Yes                                                         | Yes                                              | <a href="http://parivesh.nic.in">parivesh.nic.in</a> |
| 3       | Kurai Limestone Mine (Auction Block) Villages – Kurai, Kurli & Sindola, Tehsil- Wani, District- Yavatmal, State- Maharashtra                                               | S.O. 1533(E) dated 14.09.2006 & its amendments | Final EIA Report submitted on 30.12.2025 | Yes                                                         | Yes                                              | <a href="http://parivesh.nic.in">parivesh.nic.in</a> |
| 4       | Limestone Mine Villages Ingaldi & Ravoor, Taluka: Chittapur, District: Kalaburagi, Karnataka- Revalidation of EC under EIA Notification 2006 by M/s ACC Limited            | S.O. 1533(E) dated 14.09.2006 & its amendments | Final EIA Report submitted on 29.03.2025 | Yes                                                         | Yes                                              | <a href="http://parivesh.nic.in">parivesh.nic.in</a> |
| 5       | Expansion of Cement Grinding Unit Village - Thondebhavi, Tehsil - Gowribidanur, District- Chikkaballapur, State - Karnataka                                                | S.O. 1533(E) dated 14.09.2006 & its amendments | PH to be Conducted                       | Yes                                                         | Yes                                              | <a href="http://parivesh.nic.in">parivesh.nic.in</a> |
| 6       | Expansion of Madukkarai Cement Grinding Unit Village: Madukkarai P.O. Madukkarai, Tehsil- Madukkarai, District: Coimbatore, State: Tamil Nadu                              | S.O. 1533(E) dated 14.09.2006 & its amendments | PH to be Conducted                       | Yes                                                         | Yes                                              | <a href="http://parivesh.nic.in">parivesh.nic.in</a> |

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

| Specify the law/ regulation/ guidelines which was not complied with | Provide details of the non-compliance | Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts | Corrective action taken, if any |
|---------------------------------------------------------------------|---------------------------------------|-----------------------------------------------------------------------------------------------------------|---------------------------------|
|---------------------------------------------------------------------|---------------------------------------|-----------------------------------------------------------------------------------------------------------|---------------------------------|



|                                               |                                                                                      |           |          |
|-----------------------------------------------|--------------------------------------------------------------------------------------|-----------|----------|
| Air (Prevention and Control of Pollution) Act | Stack Emission has exceeded the prescribed limit laid down by CPCB at Damodar Plant. | ₹ 300,000 | Complied |
|-----------------------------------------------|--------------------------------------------------------------------------------------|-----------|----------|

## Leadership Indicators

### 1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

For each facility / plant located in areas of water stress, provide the following information:

- Name of the area: Thondebhavi (Karnataka), Lakheri (Rajasthan) & Sindri (Jharkhand)
- Nature of operations: Cement Manufacturing
- Water withdrawal, consumption and discharge in the following format:

| Parameter                                                                      | UoM                      | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|--------------------------------------------------------------------------------|--------------------------|----------------------------------------|-----------------------------------------|
| <b>Water withdrawal by source</b>                                              |                          |                                        |                                         |
| (i) Surface water                                                              | KL                       | 45,449                                 | 42,443                                  |
| (ii) Groundwater                                                               | KL                       | 54,633                                 | 46,510                                  |
| (iii) Third party water                                                        | KL                       | 66,664                                 | 69,668                                  |
| (iv) Seawater / desalinated water                                              | KL                       | -                                      | -                                       |
| (v) Others                                                                     | KL                       | -                                      | -                                       |
| <b>Total volume of water withdrawal</b>                                        | <b>KL</b>                | <b>166,746</b>                         | <b>158,621</b>                          |
| <b>Total volume of water consumption</b>                                       | <b>KL</b>                | <b>166,746</b>                         | <b>158,621</b>                          |
| Water intensity per rupee of turnover<br>(Water consumed / turnover)           | Litres/ ₹<br>of turnover | 0.0006                                 | 0.0008                                  |
| Water intensity (optional) – the relevant metric may be selected by the entity |                          | NA                                     | NA                                      |
| <b>Water discharge by destination and level of treatment</b>                   |                          |                                        |                                         |
| <b>(i) To Surface water</b>                                                    |                          |                                        |                                         |
| - No treatment                                                                 | KL                       | 0                                      | 0                                       |
| - With treatment-please specify level of treatment                             | KL                       | 0                                      | 0                                       |
| <b>(ii) To Groundwater</b>                                                     |                          |                                        |                                         |
| - No treatment                                                                 | KL                       | 0                                      | 0                                       |
| - With treatment-please specify level of treatment                             | KL                       | 0                                      | 0                                       |
| <b>(iii) To Seawater</b>                                                       |                          |                                        |                                         |
| - No treatment                                                                 | KL                       | 0                                      | 0                                       |
| - With treatment-please specify level of treatment                             | KL                       | 0                                      | 0                                       |
| <b>(iv) Sent to Third Parties (Municipal STP)</b>                              |                          |                                        |                                         |
| - No treatment                                                                 | KL                       | 0                                      | 0                                       |
| - With treatment-please specify level of treatment                             | KL                       | 0                                      | 0                                       |
| <b>(v) Others</b>                                                              |                          |                                        |                                         |

| Parameter                                          | UoM       | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|----------------------------------------------------|-----------|----------------------------------------|-----------------------------------------|
| - No treatment                                     | KL        | 0                                      | 0                                       |
| - With treatment-please specify level of treatment | KL        | 0                                      | 0                                       |
| <b>Total water discharged</b>                      | <b>KL</b> | <b>0</b>                               | <b>0</b>                                |

In FY'26, water withdrawal at plants operating in water-stressed areas increased by 5%, driven by an 11% rise in production from these facilities compared to FY'25.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, SGS India Private Limited

**2. Please provide details of total Scope 3 emissions & its intensity, in the following format:**

| Parameter                                                                                                                                                                    | UoM                                | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|----------------------------------------|-----------------------------------------|
| <b>Total Scope 3 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available) | tCO <sub>2</sub> e                 | 4,026,924                              | 4,789,976                               |
| Total Scope 3 emissions per rupee of turnover                                                                                                                                | kg CO <sub>2</sub> / ₹ of turnover | 0.016                                  | 0.023                                   |
| <b>Total Scope 3 emission intensity</b> (optional)<br>– the relevant metric may be selected by the entity                                                                    |                                    | NA                                     | NA                                      |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, SGS India Private Limited

**3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.**

The Company has identified four operating locations—**Gagal (Himachal Pradesh), Chaibasa (Jharkhand), Kudithini (Karnataka), and Damodar (West Bengal)**—that are situated near protected forests and wildlife sanctuaries. These sites were recognised through a **TNFD-aligned Nature Risk Assessment** using the LEAP approach (Locate, Evaluate, Assess, Prepare), a globally recognised framework for identifying and managing nature-related dependencies, impacts, risks, and opportunities.

At **Gagal**, risks include dependence on surface water, transport impacts on agriculture, landslide hazards in hilly terrain, and disturbance to nocturnal fauna from lighting. Preventive measures include CPCB-compliant greenbelt development, wildlife monitoring, and a mitigation plan for landslide impacts.

At **Chaibasa**, risks include dependence on surface water, compliance with CPCB greenbelt norms, reputational risks from community impacts, and elephant mortality due to train collisions. Preventive measures include greenbelt management, orientation of lighting systems, wildlife monitoring, and mitigation planning for elephant-train collisions.

At **Kudithini**, risks include groundwater abstraction, transport impacts on agriculture, regulatory requirements for greenbelt management, and disturbance to nocturnal fauna. Preventive measures include CPCB-compliant greenbelt development, wildlife monitoring, rainwater harvesting, and restoration of water bodies for groundwater recharge.



At **Damodar**, risks include dependence on surface water, compliance with CPCB greenbelt norms, presence of RET and Schedule I species, and disturbance to nocturnal fauna. Preventive measures include CPCB-compliant greenbelt development and fugitive emission control measures.

**4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions/ effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:**

| Sr. No. | Initiative undertaken                              | Details of the initiative (Web-link, if any, may be provided along with summary)                                                                                                                                                            | Outcome of the initiative                                                                                                                                                                                                                                                                                               |
|---------|----------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | Use of supplementary Cementitious                  | Increased utilisation of fly ash, slag and other waste                                                                                                                                                                                      | <ul style="list-style-type: none"> <li>Reduced fossil fuel and limestone consumption</li> <li>Lower CO<sub>2</sub> emissions and enhanced production of blended/low carbon cement</li> <li>Lower use of mined resources and increased use of waste resource</li> </ul>                                                  |
| 2       | Renewable Energy                                   | Expanded solar and wind capacities reduce reliance on grid and fossil fuel power sources.                                                                                                                                                   | <ul style="list-style-type: none"> <li>Significant Scope 2 GHG emission reduction</li> <li>Improved energy efficiency and higher share of clean energy.</li> </ul>                                                                                                                                                      |
| 3       | Waste Heat Recovery (WHR)                          | With increased WHR capacities, converting kiln and cooler exhaust heat into renewable electricity.                                                                                                                                          | <ul style="list-style-type: none"> <li>Reduced fossil fuel usage</li> <li>Significant GHG emission reduction</li> <li>Improved energy efficiency and higher share of clean energy.</li> </ul>                                                                                                                           |
| 4       | Co-processing of Waste                             | Safe disposal of municipal solid waste, plastic waste, industrial residues, biomass and other wastes through co processing in cement kilns, ensuring energy recovery and zero residue.                                                      | <ul style="list-style-type: none"> <li>Achieved 8x plastic negative performance</li> <li>Reduced landfill burden</li> <li>Decreased use of fossil fuels</li> </ul>                                                                                                                                                      |
| 5       | Water Stewardship – ZLD & Rainwater Harvesting     | All manufacturing sites operate with Zero Liquid Discharge (ZLD). Extensive rainwater harvesting, mine pit recharge, wetland/pond restoration, and water efficiency measures enhance local water security and reduce freshwater withdrawal. | <ul style="list-style-type: none"> <li>Achieved 1.7x water-positive performance</li> <li>Reduced freshwater extraction</li> <li>Increased groundwater recharge and improved water resilience</li> <li>More utilisation of harvested water</li> </ul>                                                                    |
| 6       | Air-cooled Condenser (ACC) Technology              | Air-cooled condensers are installed in captive power plants and WHR units, replacing water-cooled systems. This significantly reduces cooling water requirements and lowers freshwater dependency.                                          | <ul style="list-style-type: none"> <li>Major savings in cooling-water consumption</li> <li>Reduced stress on freshwater ecosystems</li> <li>Lower environmental footprint of power generation</li> </ul>                                                                                                                |
| 7       | Utilisation of CNG in place of diesel in Coal Mill | The Coal Mill Hot Air Gas Generator (HAG) was modified to operate on natural gas instead of diesel. This transition resulted in significant cost savings, reduced diesel consumption, and contributed to the conservation of fossil fuels.  | <ul style="list-style-type: none"> <li>This shift has delivered cost efficiencies, reduced reliance on diesel, and supported the preservation of fossil resources.</li> <li>Reduced emissions such as particulate matter, sulphur dioxide, and nitrogen oxides</li> <li>Reduced our greenhouse gas footprint</li> </ul> |

| Sr. No. | Initiative undertaken                               | Details of the initiative (Web-link, if any, may be provided along with summary)                                                                                                                                                                                                                                                                                                        | Outcome of the initiative                                                                                                                                                                                                                                                                                                                                                                           |
|---------|-----------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 8       | Installation of Vertical Roller Mill (VRM)          | Vertical roller mills (VRMs) have become increasingly important in cement production because they offer several operational and environmental advantages compared to traditional ball mills.                                                                                                                                                                                            | <ul style="list-style-type: none"> <li>VRMs use pressure and shear forces, which reduce energy consumption by 30–40% compared to ball mills.</li> <li>Reduced energy demand directly decreases greenhouse gas emissions.</li> <li>VRMs are enclosed systems, minimising dust release and noise pollution.</li> <li>Their efficiency supports sustainable cement manufacturing practices.</li> </ul> |
| 9       | Low carbon products (Production of blended cements) | We are advancing sustainable construction by producing and distributing blended cement with reduced clinker content and improved environmental performance. By incorporating supplementary cementitious materials (SCMs) such as fly ash and slag, we not only minimise our ecological footprint but also support the development of durable, high-quality infrastructure across India. | <ul style="list-style-type: none"> <li>Avoided GHG emissions through blended cements production.</li> </ul>                                                                                                                                                                                                                                                                                         |

**5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.**

The Company has a structured Business Continuity and Disaster Management Plan across all its operations, emphasising risk identification, emergency preparedness, and mitigation measures to safeguard employees, communities, the environment, and business. The plan includes risk assessment and preparedness through hazard identification, preparedness and management. It also outlines emergency response protocols with onsite disaster management teams, evacuation procedures, and coordination with local authorities. The plan is part of the clearances received by the business from government authorities. The operations of the Company are spread across country. If an operation at any site faces some disruption in production or supplies, it can be managed through another location to ensure business continuity. Insurance coverage is in place to protect against damage to business assets or loss of product/material in warehouses or in transit. The Company has Enterprise Risk Management framework, which consolidates various risks into an organisation-wide risk management framework

**6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.**

The Company value chain assessment did not identify any significant adverse environmental impacts across sourcing, logistics, manufacturing, or downstream activities. As no material risks were observed, no specific mitigation or adaptation measures were required. The company continues to apply rigorous monitoring, ESG governance, and periodic reviews to ensure that any potential future impacts are proactively detected and addressed. ACC Limited remains committed to responsible operations and environmental stewardship throughout its value chain.

**7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.**

- 100%

**8. How many Green Credits have been generated or procured:**

a. By the listed entity - 0

b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners - 0



## PRINCIPLE 7 Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

### Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations: 9
- b. List of the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

| Sr. No. | Name of the trade and industry chambers/ associations    | Reach of trade and industry chambers/ associations (State/National) |
|---------|----------------------------------------------------------|---------------------------------------------------------------------|
| 1       | Indian Business & Biodiversity Initiative (IBBI)         | National                                                            |
| 2       | Global Cement Concrete Association (GCCA)                | National                                                            |
| 3       | Confederation of Indian Industry (CII)                   | National                                                            |
| 4       | National Safety Council (NSC)                            | National                                                            |
| 5       | World Economic Forum (WEF)                               | International                                                       |
| 6       | Science Based Target Initiative (SBTi)                   | International                                                       |
| 7       | Taskforce on Nature-related Financial Disclosures (TNFD) | International                                                       |
| 8       | Leadership Group for Industry Transition (LeadIT)        | International                                                       |
| 9       | United Nation Global Compact (UNGC)                      | International                                                       |

2. Provide details of corrective action taken or underway on any issues related to anti- competitive conduct by the entity, based on adverse orders from regulatory authorities.

| Name of authority                                                                                                                                                                                                                                                                                                                                                                                                                                | Brief of the case | Corrective action taken |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------------|
| None. Company ensures compliance with all anti-trust laws.<br>All agreements are duly vetted to ensure due compliance with anti-trust laws. Training modules are circulated to sales/marketing/procurement team from time to time to create awareness on cartelisation/restrictive trade practices We seek proactive advice/clarifications from external law firms in case of any doubt in any transaction before proceeding ahead with the same |                   |                         |

## Leadership Indicators

### 1. Details of public policy positions advocated by the entity

| Sr. no. | Public policy advocated             | Method resorted for such advocacy                            | Whether information available in public domain? (Yes/No) | Frequency of Review by Board | Web Link,if available                                                                             |
|---------|-------------------------------------|--------------------------------------------------------------|----------------------------------------------------------|------------------------------|---------------------------------------------------------------------------------------------------|
| 1       | Climate Action & Decarbonisation    | Industry bodies participation (GCCA, SBTi, CDP, WEF, LeadIT) | Yes                                                      | Quarterly                    | <a href="https://www.acclimited.com/sustainability">https://www.acclimited.com/sustainability</a> |
| 2       | Circular Economy & Waste Management | Co-processing advocacy, GCCA, municipal collaborations       | Yes                                                      | Quarterly                    | <a href="https://www.acclimited.com/sustainability">https://www.acclimited.com/sustainability</a> |
| 3       | Biodiversity & Nature Policy        | IBBI participation, TNFD                                     | Yes                                                      | Quarterly                    | <a href="https://www.acclimited.com/sustainability">https://www.acclimited.com/sustainability</a> |
| 4       | Sustainable Construction Standards  | GCCA, green product disclosures, EPD                         | Yes                                                      | Quarterly                    | <a href="https://www.acclimited.com/sustainability">https://www.acclimited.com/sustainability</a> |
| 5       | ESG/Reporting Standards             | IFRS, CDP, UNGC, GCCA, SDGs, GRI disclosures                 | Yes                                                      | Quarterly                    | <a href="https://www.acclimited.com/sustainability">https://www.acclimited.com/sustainability</a> |
| 6       | Human Rights, DEI, Community Policy | UNGC, national forums, CSR bodies                            | Yes                                                      | Quarterly                    | <a href="https://www.acclimited.com/sustainability">https://www.acclimited.com/sustainability</a> |
| 7       | Occupational Health & Safety        | National Safety Council participation                        | Yes                                                      | Quarterly                    | <a href="https://www.acclimited.com/sustainability">https://www.acclimited.com/sustainability</a> |

## PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

### Essential Indicators

#### 1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.

| Name and brief details of project                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Date of notification | Whether conducted by independent external agency (Yes/No) | Results communicated in public domain (Yes / No) | Relevant Web link |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-----------------------------------------------------------|--------------------------------------------------|-------------------|
| <p>Social Impact Assessment is a part of EIA for getting Environment Clearance for projects. All projects listed in Question No. 12 of Principle 6 have SIA components in-built as part of the study carried out. In addition, impact assessment of the CSR projects is an ongoing process at ACC, that continues to assess social impacts using platforms such as regular interaction with the communities for project implementation and monitoring, Community Advisory Panel (CAP) as well as the regular impact assessment at the maturity of the projects implemented across various thematic areas and geographies under operation. Any social impact emerging of these platforms is seriously considered and factored into annual workplan and activities of Adani Foundation.</p> |                      |                                                           |                                                  |                   |



**2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:**

| Sr. No. | Name of Project for which R&R is ongoing | State | District | No. of Project Affected Families (PAFs) | % of PAFs covered by R&R | Amounts paid to PAFs in the FY (In INR) |
|---------|------------------------------------------|-------|----------|-----------------------------------------|--------------------------|-----------------------------------------|
| Nil     |                                          |       |          |                                         |                          |                                         |

**3. Describe the mechanisms to receive and redress grievances of the community.**

The Community Advisory Panel (CAP) is a formal forum where multi stakeholder meetings including community representatives, plant management and other local stakeholders participate regularly. Concerns if any from the community are shared in this forum. The same is then discussed in CSR committee meeting at the plant between plant management and CSR team. The actions are planned and executed by the CSR team under the guidance of plant management. Besides this, regular interaction and feedback from the community are documented and taken care off by the CSR team.

**4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:**

|                                              | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|----------------------------------------------|----------------------------------------|-----------------------------------------|
| Directly sourced from MSMEs/ small producers | 25.63%                                 | 23.25%                                  |
| Directly from within India                   | 93.86%                                 | 96.62%                                  |

**5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent/on contract basis) in the following locations, as % of total wage cost**

| Location     | FY 2025-26<br>(Current Financial Year) | FY 2024-25<br>(Previous Financial Year) |
|--------------|----------------------------------------|-----------------------------------------|
| Rural        | 35.63%                                 | 58.98%                                  |
| Semi-urban   | 30.38%                                 | 10.26%                                  |
| Urban        | 16.13%                                 | 24.45%                                  |
| Metropolitan | 17.85%                                 | 6.31%                                   |

Note: Place to be categorised as per RBI Classification System – rural/semi-urban/urban/metropolitan

**Leadership Indicators**

**1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):**

| Details of negative social impact identified | Corrective action taken |
|----------------------------------------------|-------------------------|
| Nil                                          | Nil                     |

**2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:**

| Sr. No. | State     | Aspirational District     | Amount spent (In INR) |
|---------|-----------|---------------------------|-----------------------|
| 1       | Jharkhand | West Singhbhum (Chaibasa) | 1.69 Cr.              |

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalised /vulnerable groups? (Yes/No/NA):
- No
- (b) From which marginalised /vulnerable groups do you procure?
- Not Applicable
- (c) What percentage of total procurement (by value) does it constitute?
- Not Applicable

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

| Sr. No.                                                                                                                                                                         | Intellectual Property based on traditional knowledge | Owned/ Acquired (Yes/No) | Benefit shared (Yes / No) | Basis of calculating benefit share |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|--------------------------|---------------------------|------------------------------------|
| Not applicable – The Company is in the business of cement manufacturing and has not derived or shared any benefits from intellectual properties based on traditional knowledge. |                                                      |                          |                           |                                    |

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property-related disputes wherein usage of traditional knowledge is involved.

| Name of authority                                                                                                                                                               | Brief of the Case | Corrective action taken |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------------|
| Not applicable – The Company is in the business of cement manufacturing and has not derived or shared any benefits from intellectual properties based on traditional knowledge. |                   |                         |

6. Details of beneficiaries of CSR Projects:

| Sr. No. | CSR Project                                                                                                | No. of persons benefitted from CSR Projects | % of beneficiaries from vulnerable and marginalised groups |
|---------|------------------------------------------------------------------------------------------------------------|---------------------------------------------|------------------------------------------------------------|
| 1.      | Project on Health, Education, Sustainable Livelihood Development, Community Development and Climate Action | 21,000 (Chaibasa)                           | 80-85%                                                     |

**PRINCIPLE 9 Businesses should engage with and provide value to their consumers in a responsible manner**

**Essential Indicators**

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

We have a call centre set up with dedicated helpline number and consumer care email id, which is printed on cement bags and also in various digital and social media platforms including our website [accchelp.in](http://accchelp.in). Consumer complaints are received by the call centre team through calls and emails; SOP is in place to track and resolve the complaints received.

2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:

|                                                             | As a percentage to total turnover                                           |
|-------------------------------------------------------------|-----------------------------------------------------------------------------|
| Environmental and social parameters relevant to the product | Nil: The Company's products conform to all applicable statutory parameters. |
| Safe and responsible usage                                  |                                                                             |
| Recycling and/or safe disposal                              |                                                                             |



### 3. Number of consumer complaints in respect of the following:

|                                | FY 2025-26<br>(Current Financial Year)                                     |                                   |                                                                                                                                                                                                                                                                                                                | FY 2024-25<br>(Previous Financial Year) |                                   |         |
|--------------------------------|----------------------------------------------------------------------------|-----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------|---------|
|                                | Received during the year                                                   | Pending resolution at end of year | Remarks                                                                                                                                                                                                                                                                                                        | Received during the year                | Pending resolution at end of year | Remarks |
| Data privacy                   | 0                                                                          | 0                                 | No data breach incident reported for ACC Limited                                                                                                                                                                                                                                                               | 0                                       | 0                                 | NA      |
| Advertising                    | 0                                                                          | 0                                 | -                                                                                                                                                                                                                                                                                                              | 0                                       | 0                                 | NA      |
| Cyber-security                 | 0                                                                          | 0                                 | No Cyber Security breach incident reported for ACC Limited                                                                                                                                                                                                                                                     | 0                                       | 0                                 | NA      |
| Delivery of essential services | No essential services (Every service is a voluntary, value-added service.) |                                   |                                                                                                                                                                                                                                                                                                                |                                         |                                   |         |
| Restrictive Trade Practices    | 0                                                                          | 0                                 | -                                                                                                                                                                                                                                                                                                              | 0                                       | 0                                 | NA      |
| Unfair Trade Practices         | 27                                                                         | 98                                | The pending matters (including of previous years) are consumer complaints filed before various Consumer forums and related appeals before appropriate forums. The matters are being heard by the respective forums & appellate forums as per the due process of law and are at different stages of resolution. | 13                                      | 85                                |         |
| Other                          | 0                                                                          | 0                                 | -                                                                                                                                                                                                                                                                                                              | 0                                       | 0                                 | NA      |

### 4. Details of instances of product recalls on account of safety issues:

|                   | Number | Reasons for recall |
|-------------------|--------|--------------------|
| Voluntary recalls | 0      | NA                 |
| Forced recalls    | 0      | NA                 |

### 5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link.

Yes, Cyber Security and Data Privacy Policy: <https://www.acclimited.com/-/media/Project/ACC-Limited/Investor/policies/Cyber-security-and-data-privacy-policy.ashx>

### 6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty/action taken by regulatory authorities on safety of products/services.

All communications have necessary disclaimer as per Advertising Standard Council of India (ASCI) and Bureau of Indian Standard (BIS) guidelines.

### 7. Provide the following information relating to data breaches:

- Number of instances of data breaches along-with impact: 0
- Percentage of data breaches involving personally identifiable information of customers: 0
- Impacts, if any, of the data breaches: 0

## Leadership Indicators

**1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).**

Information on ACC Limited's products and services can be accessed primarily through its official website.

**Website:** <https://www.acchelp.in/all-products>

Regular information on products is shared on social media platforms.

**Facebook:** <https://www.facebook.com/ACCInd/>

**LinkedIn:** <https://in.linkedin.com/company/acc-limited>

**Youtube:** [https://www.youtube.com/channel/UCEOETWLE\\_dn6PQ97XmK7b8w](https://www.youtube.com/channel/UCEOETWLE_dn6PQ97XmK7b8w)

**2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.**

The Company actively informs and educates consumers about the safe and responsible use of its products through a variety of initiatives, including:

- Consumer awareness campaigns to spread knowledge about proper product usage.
- Skill-building workshops and training programmes for masons, contractors, and construction professionals.
- Information dissemination via the official website, reports, and other communication channels.
- On-site product demonstrations to showcase correct application methods.
- Promotion of good construction practices and responsible product usage during meetings and interactions with stakeholders.
- Do It Yourself (DIY) resources such as videos, mobile apps, and tutorials on product applications and construction best practices.
- Community engagement activities designed to raise awareness and encourage safe building practices.

These efforts collectively aim to promote safe construction practices, environmental responsibility, and consumer education.

**3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.**

ACC Limited is engaged in the manufacturing and supply of cement and related products. It does not fall under the category of providers of "essential services".

**4. Does the entity display product information on the product over and above what is mandated as per local laws? If yes, provide details in brief.**

No.

**5. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole?**

Yes, the Company conducts customer satisfaction surveys on a regular basis.



# BRSR Core – ESG Disclosures for Value Chain Partners

## Purpose and Scope

This disclosure outlines the Environmental, Social, and Governance (ESG) performance of the Company's value chain partners in accordance with the Securities and Exchange Board of India (SEBI) Business Responsibility and Sustainability Report (BRSR) Core requirements. It aims to provide transparent, reliable, and decision-useful insights into upstream and downstream value chain partners that have a material impact on the Company's ESG footprint.

## Reporting Boundary & Coverage Statement

ACC Limited's value chain assessment covers key upstream and downstream value chain partners that individually account for 2% or more of the Company's total purchase or sales value, respectively, in line with applicable SEBI guidelines.

ESG metrics for value chain partners have been attributed proportionately based on the Company's share of business (purchase or sales value) with each identified partner.

The disclosures are aligned with the SEBI BRSR Core framework and cover Attributes 1 to 9, to the extent that relevant data is available, attributable, and considered reliable. Wherever applicable, assumptions and estimation methodologies used in the attribution process have been appropriately disclosed.

The selected upstream partners individually contributing 2% or more are five in number representing 35.66% of total purchases. The details disclosed are only for three representing 21.65% of purchase value as details of other two are not available. There is only one downstream partner individually, constituting 2% or more of sales value and representing 15.26% of total sales of the company.

## Methodology

Data for value chain partners has been sourced from publicly available sustainability disclosures, including annual reports and BRSR filings for FY 2024–25. Aggregation has been applied only to BRSR Core attributes that are suitable for such consolidation (Attributes 1–4). For Attributes 5–9, Percentage-based indicators are presented as median and range, while incident-based indicators include number of partners reporting zero values along with range for others.

## Intensity Metrics Note

GHG, energy, water, and waste intensity ratios have been calculated using revenue adjusted for Purchasing Power Parity (PPP), in line with Industry Standards under the BRSR Core framework.

A PPP conversion factor of 20.66 INR per USD is used as was used in reporting Company's BRSR for FY'25.

## Limitations

Certain value chain partners, including public sector undertakings, and unlisted entities, did not provide complete ESG data despite repeated follow-ups.

## Upstream Value Chain Partners:

| Upstream Value Chain Partner      | Total Purchase<br>₹ 22,061.82 Cr | % Share in<br>Total Purchase | % Share in<br>Supplier Revenue | Remarks                                                            |
|-----------------------------------|----------------------------------|------------------------------|--------------------------------|--------------------------------------------------------------------|
| Ambuja Cement LTD.                | 3,464                            | 15.70                        | 18.16                          | Details disclosed                                                  |
| Adani Enterprises Ltd             | 703                              | 3.19                         | 0.72                           | Details disclosed                                                  |
| Indian Oil Corporation Ltd        | 610                              | 2.76                         | 0.07                           | Details disclosed                                                  |
| Fa And Cao,<br>South East Central | 2,140                            | 9.70                         | -                              | It is part of Indian railways.<br>ESG data not publicly disclosed  |
| Penna Cement<br>Industries Ltd    | 950                              | 4.31                         | -                              | It is not a listed company.<br>Details are not available for FY'25 |

## Downstream Value Chain Partners:

| Downstream Value Chain Partner | Total sales<br>₹ 20,709.78 Cr | % Share in<br>Total Sales | % Share in<br>Customer Revenue | Remarks           |
|--------------------------------|-------------------------------|---------------------------|--------------------------------|-------------------|
| Ambuja Cement LTD.             | 3,160                         | 15.26                     | 16.56                          | Details disclosed |

## Disclosure for Upstream Value Chain Partners

## BRSR Core (Attributes 1–4)

| Sr. No | Attribute                                                                 | Parameter                                                                                                          | Measurement           | FY 2024-25 |
|--------|---------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|-----------------------|------------|
| 1      | Green-house gas (GHG) footprint                                           | Total Scope 1 emissions                                                                                            | MT                    | 4,175,708  |
|        |                                                                           | Total Scope 2 emissions                                                                                            | MT                    | 181,481    |
|        |                                                                           | GHG Emission Intensity (Total Scope 1 and Scope 2 emissions (MT) / Total Revenue from Operations adjusted for PPP) | MT / USD PPP adjusted | 0.0019     |
| 2      | Water footprint                                                           | Total water consumption                                                                                            | KL                    | 11,590,153 |
|        |                                                                           | Water consumption intensity                                                                                        | KL / USD PPP adjusted | 0.0050     |
|        |                                                                           | Water Discharge by destination and levels of Treatment                                                             | KL                    | 361,425    |
| 3      | Energy footprint                                                          | Total energy consumed                                                                                              | GJ                    | 35,638,213 |
|        |                                                                           | % of energy consumed from renewable sources                                                                        | %                     | 4.36       |
|        |                                                                           | Energy intensity                                                                                                   | GJ / USD PPP adjusted | 0.015      |
| 4      | Embracing circularity - details related to waste management by the entity | Plastic waste (A)                                                                                                  | MT                    | 5,025      |
|        |                                                                           | E-waste (B)                                                                                                        | MT                    | 28         |
|        |                                                                           | Bio-medical waste (C)                                                                                              | MT                    | 1          |
|        |                                                                           | Construction and demolition waste (D)                                                                              | MT                    | 710        |
|        |                                                                           | Battery waste (E)                                                                                                  | MT                    | 10         |
|        |                                                                           | Radioactive waste (F)                                                                                              | MT                    | 0          |
|        |                                                                           | Other Hazardous waste. Please specify, if any. (G)                                                                 | MT                    | 25,472     |
|        |                                                                           | Other Non-hazardous waste generated (H). Please specify, if any                                                    | MT                    | 1,835,414  |
|        |                                                                           | Total waste generated ((A+B + C + D + E + F + G + H)                                                               | MT                    | 1,866,660  |
|        |                                                                           | Waste intensity                                                                                                    | MT / USD PPP adjusted | 0.000807   |
|        |                                                                           | Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations   | MT                    | 1,855,253  |
|        |                                                                           |                                                                                                                    | MT / USD PPP adjusted | 0.000802   |
|        |                                                                           | For each category of waste generated, total waste disposed by nature of disposal method                            | MT                    | 11,324     |
|        |                                                                           |                                                                                                                    | MT / USD PPP adjusted | 0.000005   |

**BRSR Core (Attributes 5–9)**

| Sr. No                                                  | Attribute                               | Parameter                                                                                                                                          | Measurement                                                                   |                                                                      | No. of Value Chain Partners | No. with "0" | Range (Min–Max) | Median |             |
|---------------------------------------------------------|-----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|----------------------------------------------------------------------|-----------------------------|--------------|-----------------|--------|-------------|
| 5                                                       | Enhancing Employee Wellbeing and Safety | Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company                            | %                                                                             |                                                                      | 3                           | NA           | 0.073 - 0.28    | 0.18   |             |
|                                                         |                                         |                                                                                                                                                    | Number of Permanent Disabilities                                              | Employees                                                            | 3                           | 3            | NA              | NA     |             |
|                                                         |                                         |                                                                                                                                                    |                                                                               | Workers                                                              | 3                           | 3            | NA              | NA     |             |
|                                                         |                                         | Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites)      | Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) | Employees                                                            | 3                           | NA           | 0.083 - 0.31    | 0.14   |             |
|                                                         |                                         |                                                                                                                                                    |                                                                               | Workers                                                              | 3                           | NA           | 0.068 - 0.44    | 0.13   |             |
|                                                         |                                         |                                                                                                                                                    |                                                                               | No. of fatalities                                                    | Employees                   | 3            | 3               | NA     | NA          |
|                                                         |                                         |                                                                                                                                                    |                                                                               |                                                                      | Workers                     | 3            | NA              | 2 - 4  | 4           |
|                                                         |                                         | 6                                                                                                                                                  | Gender diversity                                                              | Gross wages paid to females as % of wages paid<br>Complaints on POSH | %                           |              | 3               | NA     | 2.59 - 9.95 |
| Total Complaints on Sexual Harassment (POSH) reported   |                                         |                                                                                                                                                    |                                                                               |                                                                      | 3                           | NA           | 1 - 4           | 4      |             |
| Complaints on POSH as a % of female employees / workers |                                         |                                                                                                                                                    |                                                                               |                                                                      | 3                           | NA           | 0.15 - 0.80     | 0.52   |             |
| Complaints on POSH upheld                               |                                         |                                                                                                                                                    |                                                                               |                                                                      | 3                           | NA           | 1 - 4           | 1      |             |
|                                                         |                                         |                                                                                                                                                    |                                                                               |                                                                      |                             |              |                 |        |             |
| 7                                                       | Enabling Inclusive Development          | Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers                               | %                                                                             |                                                                      | 3                           | NA           | 23.99 - 42.17   | 34     |             |
|                                                         |                                         | Directly from within India                                                                                                                         | %                                                                             |                                                                      | 3                           | NA           | 70 - 96.74      | 94.45  |             |
|                                                         |                                         | Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent / on contract) as % of total wage cost | Rural                                                                         |                                                                      | 3                           | NA           | 1.17 - 36.64    | 3.12   |             |
|                                                         |                                         |                                                                                                                                                    | Semi-urban                                                                    |                                                                      | 3                           | NA           | 10.3 - 18.73    | 12.03  |             |
|                                                         |                                         |                                                                                                                                                    | Urban                                                                         |                                                                      | 3                           | NA           | 6.35 - 41.82    | 21.26  |             |
|                                                         |                                         |                                                                                                                                                    | Metropolitan                                                                  |                                                                      | 3                           | NA           | 9.51 - 71.80    | 67.27  |             |
|                                                         |                                         |                                                                                                                                                    |                                                                               |                                                                      |                             |              |                 |        |             |

| Sr. No | Attribute                                         | Parameter                                                                                                              | Measurement                                                                         | No. of Value Chain Partners | No. with "0" | Range (Min-Max) | Median |
|--------|---------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-----------------------------|--------------|-----------------|--------|
| 8      | Fairness in Engaging with Customers and Suppliers | Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events | %                                                                                   | 3                           | 3            | NA              | NA     |
|        |                                                   | Number of days of accounts payable                                                                                     | (Accounts payable *365)/ Cost of goods/services procured                            | 3                           | NA           | 26.9 - 92       | 37     |
| 9      | Open-ness of business                             | Concentration of purchases                                                                                             | Purchases from trading houses as % of total purchases                               | 3                           | 2            | 2.83            | NA     |
|        |                                                   |                                                                                                                        | Number of trading houses where purchases are made                                   | 3                           | 2            | 11              | NA     |
|        |                                                   |                                                                                                                        | Purchases from top 10 trading houses as % of total purchases from trading houses    | 3                           | 2            | 2.79            | NA     |
|        |                                                   | Concentration of Sales                                                                                                 | Sales to dealers/distributors as % of total sales                                   | 3                           | 1            | 62.83 - 70      | NA     |
|        |                                                   |                                                                                                                        | Number of dealers/ distributors to whom sales are made                              | 3                           | 1            | 12,614 - 56,554 | NA     |
|        |                                                   |                                                                                                                        | Sales to top 10 dealers/ distributors as % of total sales to dealers/ distributors  | 3                           | 1            | 1 - 4           | NA     |
|        |                                                   | Share of RPTs in                                                                                                       | Purchases (Purchases with related parties/total purchases)                          | 3                           | NA           | 13.46 - 36      | 25     |
|        |                                                   |                                                                                                                        | Sales (Sales to related parties/Total Sales)                                        | 3                           | NA           | 1.10 - 23       | 8      |
|        |                                                   |                                                                                                                        | Loans & advances (Loans & Advances given to related parties/Total loans & advances) | 3                           | NA           | 5.11 - 100      | 96     |
|        |                                                   |                                                                                                                        | Investments (Investments in related parties/Total Investments made)                 | 3                           | NA           | 42.88 - 99      | 97     |



## Disclosure for Downstream Value Chain Partners

### BRSR Core (Attributes 1–4)

| Sr. No | Attribute                                                                 | Parameter                                                                                                          | Measurement               | FY 2024-25            |
|--------|---------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------|
| 1      | Green-house gas (GHG) footprint                                           | Total Scope 1 emissions                                                                                            | MT                        | 2,443,756             |
|        |                                                                           | Total Scope 2 emissions                                                                                            | MT                        | 80,390                |
|        |                                                                           | GHG Emission Intensity (Total Scope 1 and Scope 2 emissions (MT) / Total Revenue from Operations adjusted for PPP) | MT/USD PPP adjusted       | 0.0017                |
| 2      | Water footprint                                                           | Total water consumption                                                                                            | KL                        | 778,833               |
|        |                                                                           | Water consumption intensity                                                                                        | KL/USD PPP adjusted       | 0.0005                |
|        |                                                                           | Water Discharge by destination and levels of Treatment                                                             | KL                        | 0                     |
| 3      | Energy footprint                                                          | Total energy consumed                                                                                              | GJ                        | 12,005,060            |
|        |                                                                           | % of energy consumed from renewable sources                                                                        | %                         | 8.54                  |
|        |                                                                           | Energy intensity                                                                                                   | GJ/USD PPP adjusted       | 0.008                 |
| 4      | Embracing circularity - details related to waste management by the entity | Plastic waste (A)                                                                                                  | MT                        | 4,504                 |
|        |                                                                           | E-waste (B)                                                                                                        | MT                        | 5                     |
|        |                                                                           | Bio-medical waste (C)                                                                                              | MT                        | 0.17                  |
|        |                                                                           | Construction and demolition waste (D)                                                                              | MT                        | 0                     |
|        |                                                                           | Battery waste (E)                                                                                                  | MT                        | 6                     |
|        |                                                                           | Radioactive waste (F)                                                                                              | MT                        | 0                     |
|        |                                                                           | Other Hazardous waste. Please specify, if any. (G)                                                                 | MT                        | 57                    |
|        |                                                                           | Other Non-hazardous waste generated (H). Please specify, if any                                                    | MT                        | 42,550                |
|        |                                                                           | Total waste generated ((A+B + C + D + E + F + G + H)                                                               | MT                        | 47,122.17             |
|        |                                                                           | Waste intensity                                                                                                    | MT/USD PPP adjusted       | 0.000031              |
|        |                                                                           | Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations   | MT<br>MT/USD PPP adjusted | 47,122<br>0.000031    |
|        |                                                                           | For each category of waste generated, total waste disposed by nature of disposal method                            | MT<br>MT/USD PPP adjusted | 0.17<br>0.00000000011 |

## Downstream BRSR Core (Attributes 5–9)

| Sr. No | Attribute                                         | Parameter                                                                                                                                         | Measurement                                                                   | FY 2024 - 25 | Number of value chain partners |   |
|--------|---------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|--------------|--------------------------------|---|
| 5      | Enhancing Employee Wellbeing and Safety           | Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company                           | %                                                                             | 0.28%        | 1                              |   |
|        |                                                   | Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites)     | Number of Permanent Disabilities                                              | Employees    | 0                              | 1 |
|        |                                                   |                                                                                                                                                   | Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) | Workers      | 0                              | 1 |
|        |                                                   |                                                                                                                                                   |                                                                               | Employees    | 0.31                           | 1 |
|        |                                                   |                                                                                                                                                   |                                                                               | Workers      | 0.44                           | 1 |
|        |                                                   |                                                                                                                                                   | No. of fatalities                                                             | Employees    | 0                              | 1 |
|        |                                                   |                                                                                                                                                   |                                                                               | Workers      | 2                              | 1 |
| 6      | Gender diversity                                  | Gross wages paid to females as % of wages paid                                                                                                    | %                                                                             | 2.59%        | 1                              |   |
|        |                                                   | Complaints on POSH                                                                                                                                | Total Complaints on Sexual Harassment (POSH) reported                         | 1            | 1                              |   |
|        |                                                   |                                                                                                                                                   | Complaints on POSH as a % of female employees / workers                       | 0.80%        | 1                              |   |
|        |                                                   |                                                                                                                                                   | Complaints on POSH upheld                                                     | 1            | 1                              |   |
| 7      | Enabling Inclusive Development                    | Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers                              | %                                                                             | 23.99%       | 1                              |   |
|        |                                                   | Directly from within India                                                                                                                        | %                                                                             | 96.74%       | 1                              |   |
|        |                                                   | Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost | Rural                                                                         | 36.64%       | 1                              |   |
|        |                                                   |                                                                                                                                                   | Semi-urban                                                                    | 12.03%       | 1                              |   |
|        |                                                   |                                                                                                                                                   | Urban                                                                         | 41.82%       | 1                              |   |
|        |                                                   |                                                                                                                                                   | Metropolitan                                                                  | 9.51%        | 1                              |   |
| 8      | Fairness in Engaging with Customers and Suppliers | Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events                            | %                                                                             | 0            | 1                              |   |
|        |                                                   | Number of days of accounts payable                                                                                                                | (Accounts payable *365) / Cost of goods/services procured                     | 37           | 1                              |   |



| Sr. No | Attribute             | Parameter                  | Measurement                                                                         | FY 2024 - 25 | Number of value chain partners |
|--------|-----------------------|----------------------------|-------------------------------------------------------------------------------------|--------------|--------------------------------|
| 9      | Open-ness of business | Concentration of purchases | Purchases from trading houses as % of total purchases                               | Nil          | 1                              |
|        |                       |                            | Number of trading houses where purchases are made                                   | Nil          | 1                              |
|        |                       |                            | Purchases from top 10 trading houses as % of total purchases from trading houses    | Nil          | 1                              |
|        |                       | Concentration of Sales     | Sales to dealers/distributors as % of total sales                                   | 70%          | 1                              |
|        |                       |                            | Number of dealers/distributors to whom sales are made                               | 12,614       | 1                              |
|        |                       |                            | Sales to top 10 dealers/distributors as % of total sales to dealers/distributors    | 4%           | 1                              |
|        |                       | Share of RPTs in           | Purchases (Purchases with related parties/total purchases)                          | 36%          | 1                              |
|        |                       |                            | Sales (Sales to related parties/ Total Sales)                                       | 23%          | 1                              |
|        |                       |                            | Loans & advances (Loans & Advances given to related parties/Total loans & advances) | 100%         | 1                              |
|        |                       |                            | Investments (Investments in related parties/Total Investments made)                 | 99%          | 1                              |