

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, Shantigram, Near Vaishno Devi Circle, S.G. Highway, Ahmedabad – 382421
5. Corporate address	Adani Corporate House, Shantigram, Near Vaishno Devi Circle, S.G. Highway, Ahmedabad – 382421
6. E-mail	acc-investorsupport@adani.com
7. Telephone	(+91) 792656 5555
8. Website	www.acclimited.com
9. Financial year for which reporting is being done	FY 2025-26
10. Name of the Stock Exchange(s) where shares are listed	BSE 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 Address: Adani Corporate House, Shantigram, Near Vaishno Devi Circle, S.G. Highway, Ahmedabad – 382421 Contact: +91 98253 86934 Email ID: neeru.bansal@adani.com
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	52
International	0	0	0

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 (Current Financial Year)			FY 2024-25 (Previous Financial Year)			FY 2023-24 (Prior to the Previous 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 (Current Financial Year)			FY 2024-25 (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 https://www.adanifoundation.org/Contact-Us	136	6		26	0	
Investors (other than shareholders)	Yes acc-investorsupport.adani.com	0	0		0	0	
Shareholders	Yes acc-investorsupport.adani.com	87	6		55	0	
Employees and workers	Yes 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-Employee-Grievance-Management-Policy-new.ashx	16	2		8	0	
Customers	Yes acchelp@adani.com	12	0		36	1	
Value Chain Partners	Yes https://www.acclimited.com/-/media/Project/ACC-Limited/Investor/policies/Supplier-Code-of-Conduct.ashx	3	0		4	1	
Other (please specify)	Yes https://www.acclimited.com/Contact-us	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	Risk- 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. Opportunity- 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.	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/ 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	Risk- 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/ 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)
			Opportunity- 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 optimize 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.		
5	Biodiversity	Risk and Opportunity	Risk- Land disturbance and habitat fragmentation from operational activities can lead to biodiversity degradation. Opportunity- 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.	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.	Negative/ Positive
6	Sustainable Construction	Opportunity	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.	–	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	Risk- 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. Opportunity- 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.	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/ 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	Risk- 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. Opportunity- 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.	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/ 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	Risk- 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. Opportunity- 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.	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/ Positive
16	Information technology and data privacy	Risk & Opportunity	Risk- 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. Opportunity- In the ever-evolving landscape of digitalization 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.	With increased digitization, 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/ 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
Policy and management processes									
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	https://www.acclimited.com/investors/policies								
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.	• ISO 9001:2015 • ISO 14001:2015 • ISO 50001:2018 • ISO 45001:2018 • ISO 27001:2022 • GHG Protocol • Cement Sustainability Initiative of WBCSD • GCCA • Leadit • TNFD • SBTi • UNGC • WEF's 1t.org								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	We have commitments, goals and targets set for 2030								
	Parameter		Target Year 2030						
	CO ₂ 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 ₂ emissions				Gross Scope 1: 509 kg /ton of Cementitious materials 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. 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. 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. 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. We have launched the ASCENT framework (Adani Cement Sustainable, Circular, Environmental & Net-Zero Transformation) to embed resilience across operations. 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, oversees 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:																		
Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9										
The entity does not consider the principles material to its business (Yes/No)										NA									
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)																			
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 categorized 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

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:

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
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:

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
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 (Current Financial Year)	FY 2024-25 (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 Programs)	Do's & Don't of Construction, Choosing Right Materials & Practices, Choosing Right Contractor, etc.	The programs covered 739500 no. of Individual house builders
28270 (Contractor Awareness Programs)	Project Management, Steel Estimation & Detailing, Cement Manufacturing and Usage, etc.	The programs covered 785700 no. of contractors
990 (Professional Awareness Programs)	New trends in construction, Advance Construction materials & technology, Sustainability Construction Practices, etc.	The programs covered 30100 no. of professionals
2 (Suppliers Awareness Program)	India NDC, SDG, Climate Change, GHG Inventory, Environmental Management, Human Rights Ethics, Transparency and Accountability	The programs covered 144 no. of suppliers
330 (Dealers Awareness Program)	New trends in construction, Advance Construction materials & technology, Sustainability Construction Practices, etc.	The programs 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**

- 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 (Current Financial Year)	#FY 2024-25 (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.

- Does the entity have procedures in place for sustainable sourcing? (Yes/No)**
Yes
 - 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.
- 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.
- 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 emphasizes 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	https://www.environdec.com/library/epd22523
23941	RMX	100	Cradle-to-Gate	Yes	Yes	https://www.environdec.com/library/epd23972 https://www.environdec.com/library/epd23969 https://www.environdec.com/library/epd23970 https://www.environdec.com/library/epd23971
23941	Ordinary Portland Cement (OPC)	18	Cradle-to-Gate	Yes	Yes	https://www.environdec.com/library/epd31051

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	- Implemented Waste Heat Recovery Systems - Adopted use of alternative fuels/raw materials - Increase the renewable sources of energy - Zero-carbon heating technology - Decarbonise Supply Chains - Use of Electric Vehicles - Clinker factor optimisation

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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
1	Alternative Fuel (% in terms of Weight)	17.42	21.89
2	Alternative Raw Material (% 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 (Current Financial Year)			FY 2024-25 (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 (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 (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:

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
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 (Current Financial Year)			FY 2024-25 (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
Total	90%	82%	Not Aailed	Not Aailed

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	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. 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 organization.
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 (Current Financial Year)			FY 2024-25 (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)
Total Permanent Employees	Not Available					
– Male						
– Female						
Total Permanent Workers	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 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	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 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (c)	No. (D)	% (D / C)
Employees						
Male	1318	1,318	100%	1607	1,607	100%
Female	75	75	100%	94	94	100%
Total	1393	1,393	100%	1701	1,701	100%
Workers						
Male	1433	1,433	100%	1460	1,460	100%
Female	10	10	100%	10	10	100%
Total	1443	1,443	100%	1470	1,470	100%

10. Health and safety management system:

- a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?

Yes.

The Company has 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 recognized 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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (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 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 program 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 (Current Financial Year)			FY 2024-25 (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 minimize 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 mechanized 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 program 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 centralized 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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Employees	0	0	0	0
Workers	0	0	0	0

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

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 organization'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:

	% of value chain partners (by value of business done with such partners) that were assessed
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 programs such as Lock Out, Tag Out, Try Out (LOTOTO) and arc flash assessments. Structural safety has been strengthened through integrity checks, centralized monitoring of coal meal alarms, and installation of explosion vents.

Ongoing awareness initiatives, including monthly Safex and BOG webinars and recognition programs, 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).

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 & Marginalized 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	- Investor relations arm - Annual Report - Public disclosures - Investor meetings/calls	- Quarterly/ annually as and when requested - One-on-one investor interaction as and when requested	- To strengthen business conduct and communication - Growth and profitability of ESG oriented business.
Channel Partners	No	- Channel satisfaction surveys - Annual conferences - Marketing meetings	Annual/continuous process	To enhance transparent communication of products and services
Government & Regulatory Authorities	No	- Annual Report - Plant visits - Regulatory Compliance reports	Continuous interactions	- Climate change related rules/regulations - Communications on proposed & existing legislations
Customers	Yes	- Customer satisfaction surveys - Formal and informal feedback - Technical services team camps - Products promotion drives - Grievances redressal system	Periodic	- Customer satisfaction and feedback on services/ products - Understand grievances - Strengthen relationship with customer
Employees	No	- Training and seminars - Meetings and reviews - HR programmes - Employee satisfaction surveys - Departmental meetings - Townhall meetings - Internal newsletters and magazines	Continuous interactions	- Work-life balance - Transparent appraisal and promotion policy - Awareness on internal policies - Fair remuneration structure
Suppliers	Yes	- Supplier meets - Periodic assessments and interactions	Continuous interactions	- Adherence to the supplier code of conduct - Strengthen business relationships - Create awareness for sustainable supply chain

Stakeholder Group	Whether identified as Vulnerable & Marginalized 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	- Project-based stakeholder meets - CSR arm - Community Advisory Pane	Continuous interactions	Positive engagements for education, water conservation, healthcare, skill development, and other initiatives of CSR
Media	No	- Media briefings - Press releases - Marketing communication	Need based	Increase transparency and clarity in shared information
Construction professionals	No	Knowledge Centre	Continuous interactions	Promote advanced construction techniques, sustainable construction practices, knowledge dissemination on good construction and product quality
Industry Association	No	- Meetings/Conferences - Policy papers	Need based	Knowledge enhancement for policy interventions and policy advocacy on sustainable development practices in value chain

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 prioritize 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 programs, rainwater harvesting, and water recycling initiatives across plants.
3. Feedback from local communities guided CSR programs 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/marginalized 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 programs ensures inclusion of landless, small and marginal land holders, and backward communities. Women empowerment is an approach which cuts across all program initiatives and targets specific number or percentage of women in programs 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 program 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 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	1392	1392	100%	1700	1700	100%
Other than permanent	1	1	100%	1	1	100%
Total Employees	1393	1393	100%	1701	1701	100%
Workers						
Permanent	1442	1442	100%	1470	1470	100%
Other than permanent	1	1	100%	0	0	0%
Total Workers	1443	1443	100%	1470	1470	100%

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

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (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 (Current Financial Year)	FY 2024-25 (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 organizational 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 Organization (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.
- 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 (Current Financial Year)			FY 2024-25 (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
Sexual Harassment	1	0	Case could not be 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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1*	2
Complaints on POSH as a % of female employees/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 programs 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/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:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
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 programs are conducted to sensitize 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 Programs:** Institutionalized regular training sessions to sensitize 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 programs 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, analyze root causes, and define measurable solutions with set timelines. ACC Limited invests in supplier training and capacity-building programs 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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From renewable sources			
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
Total energy consumed from renewable sources (A+B+C)	GJ	5,355,975	5,987,089
From non-renewable sources			
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
Total energy consumed from non-renewable sources (D+E+F)	GJ	66,063,577	63,010,229
Total energy consumed (A+B+C+D+E+F)	GJ	71,419,552	68,997,318
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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source			
(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
Total volume of water withdrawal for Production (i + ii + iii + iv + v)	KL	4,141,552	4,799,920
Total volume of water consumption for Production	KL	4,141,552	4,799,920
Water intensity per rupee of turnover (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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment			
(i) To Surface water			
- No treatment	KL	0	0
- With treatment-please specify level of treatment	KL	0	0
(ii) To Groundwater			
- No treatment	KL	0	0
- With treatment-please specify level of treatment	KL	0	0
(iii) To Seawater			
- No treatment	KL	0	0
- With treatment-please specify level of treatment	KL	0	0
(iv) Sent to Third Parties (Municipal STP)			
- No treatment	KL	0	0
- With treatment-please specify level of treatment	KL	0	0
(v) Others			
- No treatment	KL	0	0
- With treatment-please specify level of treatment	KL	0	0
Total water discharged	KL	0	0

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 (Current Financial Year)	FY 2024-25 (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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Gross Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂	14,737,570	13,488,976
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ ,if available)	tCO ₂	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 ₂ /₹ 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 ₂ /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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Waste generated			
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
Total (A+B + C + D + E + F + G + H)	MT	398,506.78	477,485.50
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
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations			
Category of waste			
(i) Recycled	MT	398,506	477,485
(ii) Re-used	MT	-	-
(iii) Other recovery operations	MT	-	-
Total	MT	398,506	477,485
For each category of waste generated, total waste disposed of by nature of disposal method			
Category of waste			
(i) Incineration	MT	0.78	0.5
(ii) Landfilling	MT	-	-
(iii) Other disposal operations	MT	-	-
Total	MT	0.78	0.5

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 authorized Common Biomedical Waste Treatment Facilities.
- E-waste is recycled through authorized 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 authorized facility for recycling.
- Scraps are sold to authorized 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) 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	parivesh.nic.in

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	parivesh.nic.in
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	parivesh.nic.in
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	parivesh.nic.in
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	parivesh.nic.in
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	parivesh.nic.in

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
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Air (Prevention and Control of Pollution) Act	Stack Emission has exceeded the prescribed limit laid down by CPCB at Damodar Plant.	₹ 300,000	Complied
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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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source			
(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	-	-
Total volume of water withdrawal	KL	166,746	158,621
Total volume of water consumption	KL	166,746	158,621
Water intensity per rupee of turnover (Water consumed / turnover)	Litres/ ₹ of turnover	0.0006	0.0008
Water intensity (optional) – the relevant metric may be selected by the entity		NA	NA
Water discharge by destination and level of treatment			
(i) To Surface water			
- No treatment	KL	0	0
- With treatment-please specify level of treatment	KL	0	0
(ii) To Groundwater			
- No treatment	KL	0	0
- With treatment-please specify level of treatment	KL	0	0
(iii) To Seawater			
- No treatment	KL	0	0
- With treatment-please specify level of treatment	KL	0	0
(iv) Sent to Third Parties (Municipal STP)			
- No treatment	KL	0	0
- With treatment-please specify level of treatment	KL	0	0
(v) Others			

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

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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	4,026,924	4,789,976
Total Scope 3 emissions per rupee of turnover	kg CO ₂ / ₹ of turnover	0.016	0.023
Total Scope 3 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

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 recognized through a **TNFD-aligned Nature Risk Assessment** using the LEAP approach (Locate, Evaluate, Assess, Prepare), a globally recognized 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	- Reduced fossil fuel and limestone consumption - Lower CO₂ emissions and enhanced production of blended/low carbon cement - Lower use of mined resources and increased use of waste resource
2	Renewable Energy	Expanded solar and wind capacities reduce reliance on grid and fossil fuel power sources.	- Significant Scope 2 GHG emission reduction - Improved energy efficiency and higher share of clean energy.
3	Waste Heat Recovery (WHR)	With increased WHR capacities, converting kiln and cooler exhaust heat into renewable electricity.	- Reduced fossil fuel usage - Significant GHG emission reduction - Improved energy efficiency and higher share of clean energy.
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.	- Achieved 8x plastic negative performance - Reduced landfill burden - Decreased use of fossil fuels
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.	- Achieved 1.7x water-positive performance - Reduced freshwater extraction - Increased groundwater recharge and improved water resilience - More utilisation of harvested water
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.	- Major savings in cooling-water consumption - Reduced stress on freshwater ecosystems - Lower environmental footprint of power generation
7	Utilization 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.	- This shift has delivered cost efficiencies, reduced reliance on diesel, and supported the preservation of fossil resources. - Reduced emissions such as particulate matter, sulphur dioxide, and nitrogen oxides - Reduced our greenhouse gas footprint

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.	- VRMs use pressure and shear forces, which reduce energy consumption by 30–40% compared to ball mills. - Reduced energy demand directly decreases greenhouse gas emissions. - VRMs are enclosed systems, minimizing dust release and noise pollution. - Their efficiency supports sustainable cement manufacturing practices.
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.	Avoided GHG emissions through blended cements production.

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, emphasizing 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 organization-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. 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	https://www.acclimited.com/sustainability
2	Circular Economy & Waste Management	Co-processing advocacy, GCCA, municipal collaborations	Yes	Quarterly	https://www.acclimited.com/sustainability
3	Biodiversity & Nature Policy	IBBI participation, TNFD	Yes	Quarterly	https://www.acclimited.com/sustainability
4	Sustainable Construction Standards	GCCA, green product disclosures, EPD	Yes	Quarterly	https://www.acclimited.com/sustainability
5	ESG/Reporting Standards	IFRS, CDP, UNGC, GCCA, SDGs, GRI disclosures	Yes	Quarterly	https://www.acclimited.com/sustainability
6	Human Rights, DEI, Community Policy	UNGC, national forums, CSR bodies	Yes	Quarterly	https://www.acclimited.com/sustainability
7	Occupational Health & Safety	National Safety Council participation	Yes	Quarterly	https://www.acclimited.com/sustainability

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
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.				

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 (Current Financial Year)	FY 2024-25 (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 (Current Financial Year)	FY 2024-25 (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 categorized 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 marginalized /vulnerable groups? (Yes/No/NA):
- No
- (b) From which marginalized /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 marginalized 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 center 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. Consumer complaints are received by the call center 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 (Current Financial Year)			FY 2024-25 (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

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 programs 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 ₹ 22,061.82 Cr	% Share in Total Purchase	% Share in 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, South East Central	2,140	9.70	-	It is part of Indian railways. ESG data not publicly disclosed
Penna Cement Industries Ltd	950	4.31	-	It is not a listed company. Details are not available for FY'25

Downstream Value Chain Partners:

Downstream Value Chain Partner	Total sales ₹ 20,709.78 Cr	% Share in Total Sales	% Share in 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)	3	NA	0.083 - 0.31	0.14
				3	NA	0.068 - 0.44	0.13
			No. of fatalities	3	3	NA	NA
				3	NA	2 - 4	4
6	Gender diversity	Gross wages paid to females as % of wages paid Complaints on POSH	%	3	NA	2.59 - 9.95	5.24
			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 MT/USD PPP adjusted	47,122 0.000031
		For each category of waste generated, total waste disposed by nature of disposal method	MT MT/USD PPP adjusted	0.17 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

Assurance Statement on BRSR



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INDEPENDENT ASSURANCE STATEMENT

Independent Assurance Statement to ACC Limited on its BRSR Report for FY 2025-26

The Board of Directors,

ACC Limited,

Adani Corporate House, Shantigram
Near Vaishno Devi Circle, S.G. Highway
Ahmedabad- 382421, India

Nature of the Assurance

SGS India Private Limited (hereinafter referred to as 'SGS India') was engaged by ACC Limited (the 'Company' or 'ACC') to conduct an independent assurance of the Company's Business Responsibility and Sustainability Reporting (BRSR) (the 'Report') for the reporting period of April 1, 2025, to March 31, 2026. SGS India has conducted a Reasonable level of Assurance for the BRSR core indicators and a Limited level of assurance for the remaining BRSR parameters, including essential and leadership indicators and all disclosures made thereunder. This assurance engagement was conducted in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised) and ISAE 3410.

Reporting Framework

The Report has been prepared following

1. BRSR Core and Non-Core Framework for Assurance and ESG Disclosures for Value Chain (Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026), dated 30 January 2026 circular.
2. Greenhouse Gas Protocol Standard.

Intended Users of this Assurance Statement

This Assurance Statement is provided with the intention of informing all ACC Limited internal and external Stakeholders.

Responsibilities

The information in the report and its presentation is the responsibility of the management of the Company. SGS India has not been involved in the preparation of any of the material included in the report.

Our responsibility is to express an opinion on the text, data, and statements within the defined scope of assurance, aiming to inform the management of the Company, and in alignment with the agreed terms of reference. We do not accept or assume any responsibility beyond this specific scope. The Statement shall not be used for interpreting the overall performance of the Company, except for the aspects explicitly mentioned within the scope.

Assurance Standard

SGS has conducted a Reasonable level of Assurance for BRSR core parameters under 9 ESG Attributes, and a Limited level of assurance for the remaining BRSR parameters, including all essential and leadership indicators as specified under BRSR standards and amendments made as on date. This engagement was performed in accordance with the International Standard on Assurance Engagement (ISAE) 3000 (revised) and ISAE 3410 (Assurance Engagements other than Audits or Reviews of Historical Financial Information).



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Our evidence-gathering procedures were standard but obtain a 'Reasonable' level of assurance (BRSR Core), which is a high level of assurance and 'limited' level of assurance (BRSR Non-core), which is moderate level of assurance in accordance with ISAE 3000(revised) standard, but is not absolute certainty. It involves obtaining sufficient appropriate evidence to support the conclusion that the information presented in the report is fairly stated and is free from material misstatements.

Statement of Independence and Competence

The SGS Group of companies is the world leader in inspection, testing, and assurance, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social, and ethical auditing and training; and environmental, social, and sustainability report assurance. SGS India affirms our independence from ACC Limited, being free from bias and conflicts of interest with the organization, its subsidiaries, and stakeholders.

The assurance team was assembled based on their knowledge, experience, and qualifications for this assignment, and comprised auditors registered with ISO 26000, ISO 20121, ISO 50001, SA8000, RBA, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification, and GHG Validation Lead Auditors, and experience on the SRA Assurance.

Scope of Assurance

The assurance process involved assessing the quality, accuracy, and reliability of BRSR Indicators, including all KPI's within the report for the period April 1, 2025, to March 31, 2026. The reporting scope and boundaries include ACC Limited, 8 Integrated units and 7 grinding units spread across India along with corporate office.

S. No.	Plant Name	Location / State
1	Ametha IU	Madhya Pradesh
2	Bargarh IU	Odisha
3	Chanda IU	Maharashtra
4	Gagal IU	Himachal Pradesh
5	Jamul IU	Chhattisgarh
6	Kymore IU	Madhya Pradesh
7	Lakheri IU	Rajasthan
8	Wadi IU	Karnataka
9	Kudithini GU	Karnataka
10	Chaibasa GU	Jharkhand
11	Damodar GU	West Bengal
12	Madukarai GU	Tamil Nadu
13	Sindri GU	Jharkhand
14	Thondebhavi GU	Karnataka
15	Tikaria GU	Uttar Pradesh

Assurance Methodology

The assurance comprised a combination of desktop review, interaction with the key personnel engaged in the process of developing the report, on-site visits, and remote verification of data. Specifically, SGS India undertook the following activities:

- Assessment of the suitability of the applicable criteria in terms of their comprehensiveness, reliability, and accuracy.



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- Interaction with key personnel responsible for collecting, consolidating, and calculating the BRSR core, and non-core indicators, and assessing the internal control mechanisms in place to ensure data quality.
- Application of analytical procedures and verification of documents on a sample basis for the compilation and reporting of the KPIs.
- Assessing the aggregation process of data at the Head Office level.
- Critical review of the report regarding the plausibility and consistency of qualitative and quantitative information related to the KPIs.

Limitations

SGS India did not come across any limitation to the agreed scope of the assurance engagement. SGS India verified data on a sample basis; the responsibility for the authenticity of the data entirely lies with the Company. The assurance scope excluded forward-looking statements, product- or service-related information, external information sources, and expert opinions. SGS India has not been involved in the evaluation or assessment of any financial data/performance of the company. Our opinion on financial indicators is based on the third-party financial reports audited by the Company. SGS India does not take any responsibility for the financial data reported in the audited financial reports of the Company.

The assurance scope excludes:

- Disclosures other than those mentioned in the assurance scope.
- Data reviews outside the operational sites as mentioned in the reporting boundary.
- Validation of any data and information other than those presented in "Findings and Conclusions."
- The assurance engagement considers an uncertainty of $\pm 5\%$ based on the materiality threshold for Assumption/estimation/measurement errors and omissions.
- The Company's statements that describe the expression of opinion, belief, aspiration, expectation, aim to future intention provided by the Company, and assertions related to Intellectual Property Rights and other competitive issues.
- Mapping of the Report with reporting frameworks other than those mentioned in the Reporting Criteria above.

Findings and Conclusions

BRSR Core Indicators:

Based on the procedures we have performed and the evidence we have obtained, we are satisfied that the information presented by the Company in its report, on the Core Indicators (Annexure A) is complete, accurate, reliable, has been fairly stated in all material respects, and is prepared in line with the BRSR requirements.

BRSR Non-Core Indicators:

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the data reported (Annexure B) in the BRSR report are not prepared, in all material respects, in accordance with the reporting criteria.

For and on behalf of SGS India Private Limited

 Kalpesh Thombare Technical Reviewer and National Manager – ESG & Sustainability Services, SGS India. 14 May, 2026.	 Muskan Jain Lead Verifier – ESG & Sustainability Services, SGS India 14, May 2026.
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Annexure – A

The BRSR Core indicators that were subject to verification under reasonable assurance engagement are detailed below:

Sr. No	Attribute	Parameter
1	Green-house gas (GHG) footprint	Total Scope 1 emissions
		Total Scope 2 emissions
		GHG Emission Intensity (Scope 1 +2)
2	Water footprint	Total water consumption
		Water consumption intensity
		Water Discharge by destination and levels of Treatment
3	Energy footprint	Total energy consumed
		% of energy consumed from renewable sources
		Energy intensity
4	Embracing circularity - details related to waste management by the entity	(i) Waste Generated for following categories of wastes:
		Plastic waste (A)
		E-waste (B)
		Bio-medical waste (C)
		Construction and demolition waste (D)
		Battery waste (E)
		Radioactive waste (F)
		Other Hazardous waste. Please specify, if any. (G)
		Other non-hazardous waste generated (H).
		Total waste generated (A+B + C + D + E + F + G + H)
		(ii) Waste intensity for above categories of waste
		(iii) Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations
		(iv) For each category of waste generated, total waste disposed by nature of disposal method
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
		Details of safety-related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites)
6	Gender diversity	Gross wages paid to females as % of wages paid
		Complaints on POSH
7	Enabling Inclusive Development	Input material sourced from MSMEs/ small producers and from within India as % of total purchases.



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		Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost
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
		Number of days of accounts payable
9	Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties
		Loans and advances & investments with related parties

Annexure – B

The BRSR Non - Core indicators that were subject to verification under limited assurance engagement are detailed below:

Section A: General Disclosures

Q20.a. Total number of permanent and other than permanent employees and workers

Q20.b Total number of differently abled employees and workers (permanent and other than permanent)

Q22. Turnover rate for permanent employees and permanent workers

Q24. Corporate Social Responsibility (CSR) details (total expenditure) based on "Audited Annual report on Corporate Social Responsibility (CSR) activities"

Q26. Materiality Analysis

Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains Essential Indicators:

Q1 (a)(b). Number and percentage of employees and workers covered under health insurance, accident insurance, maternity benefits, paternity benefits, and day care facilities.

Q2. Number of employees & workers covered as a percentage of total employees under the benefits of Provident Funds (PF), Gratuity and Employee State Insurance (ESI).

Q5. Return to work and retention rates of permanent employees and workers that took parental leave.

Q7. Membership of employees and workers in association(s) or Unions.

Q8. Training given to employees and workers.

Q9. Performance and career development reviews of employees and workers

Q11. Safety data (fatalities, loss-time injuries, recordable work-related injuries and High consequence work-related injury or ill-health (excluding fatalities) of employees and contractors).

Q13. Numbers of complaints made by employees and workers on working conditions and Health and Safety.

Principle 5: Businesses should respect and promote human rights

Essential Indicators:

Q1. Employees and workers who have been provided with training on human rights issues and policies of the entity.

Q2. Minimum wages paid to employees and workers

Q3.a. Median remuneration/wages: Gender pay gap Indicators

Q6. Number of Complaints by employees and workers on child labour, forced labour, sexual harassment, discrimination at workplace, wages and other human rights related issues

Q10. Percentage of plants assessed for child labour, forced labour, sexual harassment, discrimination at workplace and wages

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

Essential Indicators:

Q6. Air emissions (other than GHG emissions) - NOx, SOx, Dust Emission, Direct Mercury Emissions

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

Leadership Indicators

Q1. Water withdrawal, consumption and discharge in areas of water stress

Q2. Scope 3 (All Applicable Categories)



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Supplier Assessment:

Supplier screening and assessment were carried out across Tier-I, non-Tier-I, and significant suppliers through desk-based and onsite evaluations. Corrective action plans were supported and implemented where required, and capacity-building programs were delivered to strengthen the ESG performance across the supplier base. The assessment of below particular (which were internally performed by Ambuja) were assessed

1. Total number of unique suppliers
2. Number of unique significant suppliers
3. Number of unique significant suppliers supported with development measures
4. % of suppliers supported development measures
5. Number of unique significant suppliers assessed via desk assessments/on-site assessments
6. % of unique significant suppliers assessed
7. Number of unique significant suppliers assessed with substantial actual/potential negative impacts
8. Number of unique significant suppliers with substantial actual/potential negative impacts with agreed corrective action/improvement plan
9. % of suppliers with substantial actual/potential negative impacts with agreed corrective action/improvement plan
10. Number of unique significant suppliers with substantial actual/potential negative impacts that were terminated
11. % of unique significant suppliers in capacity building programs

Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner

Essential Indicators:

Q1. Describe the mechanism in place to receive and respond to consumer complaints and feedback

Q2. Number of consumer complaints.