

29th May, 2024

To,
BSE Limited
Scrip Code: 500410

To,
National Stock Exchange of India Limited
Scrip Code: ACC

Sub: Business Responsibility and Sustainability Report for Financial Year 2023-24.

Pursuant to Regulation 34(2)(f) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report for Financial Year 2023-24, which also forms part of the Integrated Annual Report for Financial Year 2023-24, submitted to the Exchanges vide letter dated 29th May, 2024.

This is for your information and records.

Thanking you,

Yours sincerely,
For ACC Limited

Manish Mistry
Company Secretary & Compliance Officer

Encl: as above

Business Responsibility & 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 Vaishnodevi Circle, S.G. Highway, Ahmedabad – 382421, Gujarat, India.
5. Corporate address	: Adani Corporate House, Shantigram, Near Vaishnodevi Circle, S.G. Highway, Ahmedabad – 382421, Gujarat, India.
6. E-mail	: acc-investorsupport@adani.com
7. Telephone	: +91 792 555 5555
8. Website	: www.acclimited.com
9. Financial year for which reporting is being done	: April 2023 to March 2024
10. Name of the Stock Exchange(s) where shares are listed	: BSE NSE
11. Paid-up Capital	: ₹ 187.79 crore
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, Gujarat, India. Contact : +91 982 538 6934 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 consolidated basis for all Integrated Units and Grinding units, mines and bulk cement terminals. Details of subsidiary companies and joint ventures are not included here.
14. Name of assurance provider	: Intertek India Pvt. Ltd.
15. Type of the assurance obtained	: Limited Assurance

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	Clinker, Cement	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 and Cement Products	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 (No. of States)	Presence in 27 states and 570+ districts (~80%)
International (No. of Countries)	Nil

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 customer includes its channel partners (dealers and retailers), individual home builder, contractors, big housing contractors, Infrastructure companies and government department.

IV. Employees

20. Details as 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)	2,171	2,036	93.78%	135	6.22%
2.	Other than Permanent (E)	31	27	87.10%	4	12.90%
3.	Total employees (D + E)	2,202	2,063	93.69%	139	6.31%
WORKERS						
4.	Permanent (F)	1,681	1,647	97.98%	34	2.02%
5.	Other than Permanent (G)	1	0	0.00%	1	100.00%
6.	Total workers (F + G)	1,682	1,647	97.92%	35	2.08%

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	8	8	100.00%	0	0.00%
2.	Other than Permanent (E)	0	0	0.00%	0	0.00%
3.	Total differently abled employees (D + E)	8	8	100.00%	0	0.00%
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	5	5	100.00%	0	0.00%
5.	Other than permanent (G)	0	0	0.00%	0	0.00%
6.	Total differently abled workers (F + G)	5	5	100.00%	0	0.00%



21. Participation/Inclusion/Representation of women

	No. and percentage of Females		
	Total (A)	No. (B)	% (B/A)
Board of Directors	8	1	12.50%
Key Management Personnel	3	0	0%

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2023-24 (Turnover rate in current FY)			2022-23* (Turnover rate in January 2022 to March 2023)			2021** (Turnover rate in previous Year)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	28.75%	33.42%	29.04%	23.53%	29.09%	23.89%	15.90%	20.80%	16.20%
Permanent Workers	20.30%	14.93%	20.20%	7.23%	0.00%	7.10%	12.45%	9.41%	12.40%

* The Company had changed its financial year end from December to March in FY 23. Therefore, the figure for FY 23 is for 15 months.

** Data disclosed is for January 2021 to December 2021.

V. Holding, Subsidiary and Associate Companies (including joint ventures)

23. (a) Names of holding/subsidiary/associate companies/joint ventures

S. 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

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No):

Yes

(ii) Turnover (in ₹) : ₹ 19,952 crore

(iii) Net worth (in ₹) : ₹ 16,022 crore

VII. Transparency and Disclosures Compliances

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 2023-24 (Current Financial Year)			FY January 2022 to March 2023* (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)	0	0		30	0	
Investors (other than shareholders)	Yes (acc-investorsupport@adani.com)	0	0		0	0	All complaints were closed
Shareholders	Yes (acc-investorsupport@adani.com)	44	3		40	0	
Employees and workers	Yes (https://www.acclimited.com/assets/new/pdf/Whistle%20Blower%20Policy%20ACC.pdf)	11	5	Practicing Open door policy. Grievance are heard by HR Head and Plant Head and at CMO level	3	0	
Customers	Yes (acchelp@adani.com)	19	8	Trade Violation	1	0	Trade violation
Value Chain Partners	Yes (https://www.acclimited.com/assets/new/pdf/Supplier%20Code%20of%20Conduct.pdf)	3	2	Bribery, trade violation, conflict of interest	9	0	Bribery, trade violation, conflict of interest
Other (please specify)	Yes (https://www.acclimited.com/contact-us)	27	13		27	3	

* The Company had changed its financial year end from December to March in FY 23. Therefore, the figure for FY 23 is for 15 months.



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

S. 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. These risks comprise 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 license 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 of lack of water. As a result, the company is now water positive.	Negative/Positive
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 emissions and the surrounding environment. We monitor the plants' stack emissions through the Continuous Emission Monitoring System. We work on upgradation of electrostatic precipitations and replacement of damaged bags to control dust emissions. We take primary and secondary measures to control NOx emissions.	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

S. 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)
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. It may also cause power outages and affect the manufacturing processes. 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 optimise our energy costs. In addition, it is directly related to carbon emissions and by optimising energy consumption, we can lower our carbon emissions.	The Company has approximately 90% of products in its portfolio which are blended products with lower carbon footprint. Further, we are investing more and more in renewable energy and green energy from WHRS. In addition, we have set ambitious targets for Thermal Substitution Rates (TSR) by using alternate fuels.	Negative/Positive
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 the 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 set KPIs. This helps in conservation of ecosystem.	Negative/Positive
6.	Sustainable Construction	Opportunity	Intervention of sustainable practices and technologies such as substitute cementitious materials, CO ₂ capture in the built environment, and efficient concrete use help drive down carbon emissions from cement production and hence help to reduce the carbon footprint.	–	Positive
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



S. 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)
8.	Diversity and Inclusion	Opportunity	Employee diversity leads to increased creativity and innovation, improved communication and teamwork, and a greater understanding and appreciation of different cultures. Additionally, a diverse workforce can help to attract and retain top talent and can provide a competitive advantage for organisations.	-	Positive
9.	Human Rights	Risk and Opportunity	<p>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.</p> <p>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.</p>	We are committed to respecting and promoting human rights across the value chain by inculcating a human rights policy. The policy is in line with The Universal Declaration of Human Rights, Social Accountability 8000 (SA8000) Standard and International Treaties & Conventions related to Human Rights.	Negative/Positive
10.	Occupational Health and Safety	Risk and Opportunity	<p>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.</p> <p>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.</p>	We have developed safety initiatives including competency development, training, audits, inspections, surveys, We Care initiatives, Critical Control Management to prevent unwanted events, and especial cross-functional teams to drive process safety. Also, we conduct safety audits across our manufacturing sites to ensure that the actions are timely closed and implemented	Negative/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

S. 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, and geopolitical developments. This helps to stay one step ahead and ensure business continuity and regulatory resilience.	-	Positive
15.	Sustainable Supply Chain	Risk & Opportunity	<p>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 the environment, social wellbeing, value chain and brand image. Additionally, it might also lead to cases of regulatory non-compliances and fines.</p> <p>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.</p>	Supply chain and sourcing process has a direct impact on the environment and communities such as emissions, circular economy, water usage, biodiversity, material usage and human rights. We have taken measures to ensure an optimum supply chain with competent suppliers.	Negative/Positive
16.	Information technology and data privacy	Risk & Opportunity	<p>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.</p> <p>Opportunity – In the ever-evolving landscape of digitalisation and innovation, monitoring and analysis of data in real time would lead to quicker identification and resolution of issues. As a result, this will ensure management of systems and processes more effectively.</p>	With increased digitisation, and heavy dependence on technology systems, it has become critical for us to ensure implementation of SOPs and policies, conduction periodic internal and external (third-party) audits and tests to check the resilience of the IT infrastructure from hackers, cyber-attacks, malware etc.	Positive and 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/investor-relations/corporate-governance								
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)	Value chain partners are expected to comply the applicable policies of the Company while executing any work at ACC Company sites								
4. Name of the national and international codes/certifications /labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	<ul style="list-style-type: none"> ▪ ISO 9001:2015 ▪ ISO 14001:2015 ▪ ISO 50001:2018 ▪ ISO 45001:2018 ▪ GCCA 2050 ▪ SBTi ▪ 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	Scope 1: 465 kg/tonne of Cementitious materials (including CPP) Scope 2: 10.4 kg/tonne of Cementitious materials							
	Circular Economy	Consume 30 million tonnes per year of waste derived resources							
	Water consumption	5x Water Positive							
	CSR Beneficiaries	3.5 million beneficiaries							
	Tree plantation	5.93 million trees							
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Parameter	April 2023 to March 2024							
	CO ₂ emissions	Scope 1: 513 kg /tonne of Cementitious materials (including CPP) Scope 2: 21 Kg/tonne of Cementitious material							
	Circular Economy	Consumed 12.7 million tonnes of waste derived resources							
	Water consumption	1.0x Water Positive							
	CSR Beneficiaries	0.3 million							
	Tree plantation	0.91 Lakh							

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9									
Governance, leadership and oversight																		
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of the disclosure)	CEO and Whole Time Director Statement: Progress now implies more than just success; it also entails securing a brighter future. Our Cement Business is committed to sustainability, innovation, and social responsibility. Our resolute mission is to minimise our ecological footprint and make a positive impact on the environment. We are reducing our carbon footprint and fostering a low-carbon future. Beyond environmental care, we invest in community well-being and social inclusion, empowering them to thrive. Aligned with the Group, we are shaping a better, sustainable tomorrow, integrating social and environmental factors into our operations and decisions. Our blueprint drives efficiency, decarbonisation, and industry redefinition. We are committed to upholding the ESG principles and are pleased with the progress we have achieved towards a sustainable and socially responsible future.																	
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	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. Corporate Responsibility Committee (CRC) of the Board, consisting of Independent Directors is responsible for overseeing sustainability related performance and issues. The committee meets every quarter, oversees the performance on KPIs defined for sustainability 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	Committees of the Board which in turn update the Board									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 are 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 is done by external agency – Grant Thornton.								
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)																		
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)										Not Applicable								
It is planned to be done in the next financial year (Yes/No)																		
Any other reason (please specify)																		



SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

PRINCIPLE 1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

Essential Indicators

- 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	8	Capital Market Programme	37.5
		Airport Business	37.5
		ESG Programme	37.5
		ESG Global Trends Programme	37.5
		Awareness about Manufacturing Process, CSR Activities, Cement Business	25
		Capital Profile Programme	12.5
		Green Hydrogen Programme	12.5
		Data Centre Business	12.5
Key Managerial Personnel	8	Capital Market Programme	33.33
		Airport Business	33.33
		ESG Programme	33.33
		ESG Global Trends Programme	33.33
		Awareness about Manufacturing Process, CSR Activities, Cement Business	66.66
		Capital Profile Programme	33.33
		Green Hydrogen Programme	33.33
		Data Centre Business	33.33
Employees other than BoD and KMPs	1,082	571	100
Workers	-	-	-

- 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 (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 e entity's website):

Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	0	0	0	0	0
Settlement	0	0	0	0	0
Compounding fee	0	0	0	0	0

Non-Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions		Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	0	0		0	0
Punishment	0	0		0	0

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

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

- 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/assets/new/pdf/ANTI-CORRUPTION-ANTI-BRIBERY-POLICY.pdf>

We strictly adhere to ethical business practices and comply with all applicable laws and regulations related to anti-corruption and anti-bribery. Our Anti-corruption and Antibribery policy govern our employees' behaviour and prohibits any form of bribery, corruption, and unethical practices. We prioritise accountability and transparency in all our operations and take strict action against any non-compliance cases related to corruption, bribery, and anti-competitive behaviour.

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

	FY 2023-24 (Current Financial Year)	FY January 2022-March 2023* (Previous Financial Year)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

* The Company had changed its financial year end from December to March in FY 23. Therefore, the figure for FY 23 is for 15 months.



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

	FY 2023-24 (Current Financial Year)		FY January 2022-March 2023* (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

* The Company had changed its financial year end from December to March in FY 23. Therefore, the figure for FY 23 is for 15 months.

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

Not Applicable

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Number of days of accounts payable	41	37

9. Open-ness of business

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

Parameter	Metrics	FY 2023-24	FY 2022-23
		(Current Financial Year)	(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	81%	83%
	b. Number of dealers/distributors to whom sales are made	13,015	12,506
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	3%	3%
Share of RPTs in	a. Purchases (Purchases with related parties/total purchases)	80%	80%
	b. Sales (Sales to related parties/Total Sales)	13%	5%
	c. Loans & advances (Loans & Advances given to related parties/Total loans & advances)	21%	10%
	d. Investments (Investments in related parties/Total Investments made)	43%	90%

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.

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	2.3 crore	1.05 crore	Further Reduction of clinker factor by 1 to 2% in existing products of PPC/ PSC /PCC by optimising product mix
Capex	0.13 crore	Nil	Development of calcined clay limestone based cement with 50% clinker to significantly reduce carbon foot print as compared to Ordinary Portland cement

- Does the entity have procedures in place for sustainable sourcing? (Yes/No)
Yes
 - If yes, what percentage of inputs were sourced sustainably?
Yes
 - The company has a well-defined Supplier Code of Conduct, which helps the Company to integrate ESG parameter in its procurement.
 - We have procedures in place for sustainable sourcing in terms of new supplier registration and Group General Terms Conditions is part of all the major procurements.
 - As part of sustainable sourcing, more than 99.84% of input material is sourced locally i.e. within India.
 - A large quantum of input material is recycled waste material consisting of industrial, municipal and agriculture 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.
 - We do not reclaim our products. The Company follows circular economy principles in the manufacturing and end use stage of the product lifecycle.
 - The plastic used for packaging as well as generated otherwise is co-processed in cement kiln. The Company is plastic negative.
 - Cement manufacturing process does not produce any E-waste. However, E-waste is produced from office operations. All of e-waste generated is sold to registered recyclers.
 - Major quantity of hazardous waste generated during the process is co-processed in kiln within plant as per the permission from State Pollution Control Board. Remaining hazardous waste is sent to common incinerator authorised by 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 is applicable to the Company and the Company has registered on government EPR portal as Brand Owner. The Company collects the Waste through its waste management arm 'Geoclean' and co-processes it in cement kilns.



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

1. a. Details of measures for the well-being of employees:

Category	% of employees covered by										
	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities		
	Total (A)	Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	
Permanent employees											
Male	2,036	2,036	100.00%	2,036	100.00%	0	0.00%	2,036	100.00%	Day care facilities are provided at all plant sites and offices of the company	
Female	135	135	100.00%	135	100.00%	135	100.00%	0	0.00%		
Total	2,171	2,171	100.00%	2,171	100.00%	135	6.22%	2,036	93.78%		
Other than Permanent employees											
Male	27	27	100.00%	27	100.00%	0	0.00%	27	100.00%	Day care facilities are provided at all plant sites and offices of the company	
Female	4	4	100.00%	4	100.00%	4	100.00%	0	0.00%		
Total	31	31	100.00%	31	100.00%	4	12.90%	27	87.10%		

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										
	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities		
	Total (A)	Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	
Permanent workers											
Male	1,647	1,647	100.00%	1,647	100.00%	0	0.00%	1,647	100.00%	Day care facilities are provided at all plant sites and offices of the company	
Female	34	34	100.00%	34	100.00%	34	100.00%	0	0.00%		
Total	1,681	1,681	100.00%	1,681	100.00%	34	2.02%	1,647	97.98%		
Other than Permanent workers											
Male	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	Day care facilities are provided at all plant sites and offices of the company	
Female	1	1	0.00%	1	0.00%	1	0.00%	0	0.00%		
Total	1	1	100.00%	1	100.00%	1	0.00%	0	0.00%		

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the company	36.85 crore (0.20%)	78.73 crore (0.35%)

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

Benefits	FY 2023-24 (Current Financial Year)			FY January 2022-March 2023* (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***	0.00%	0.00%	NA	1.93%	0.00%	NA
Others – please specify	0%	0%	NA	0%	0%	NA

*** In ESI, only those employees who are eligible under ESI are covered.

* The Cowpony had changed its financial year end from December to March in FY 23. therefore, the figure for FY 23 is for 15 Months.

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

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 believes in equal Opportunity for all. The Company is committed to delivering value through equality and to nurture and promote diversity across its operations. We foster an inclusive work environment that encourages a supportive and professional culture, emphasising trust, empathy, and mutual respect. Our commitment to diversity, equality, and inclusion is reflected in the development of our policies.

Policy on 'Diversity, Equity and Inclusion' available on Company website:

<https://www.acclimited.com/assets/new/pdf/Policy%20on%20Diversity%20Equity%20and%20Inclusion.pdf>

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	83.33%	52.38%	0%	0%
Female	75.00%	22.22%	100%	100%
Total	82.50%	43.33%	100%	100%

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	
Other than Permanent Workers	Yes (Practicing Open door policy. Grievance are heard by HR Head and Plant Head and at Chief Manufacturing Officer (CMO) level)
Permanent Employees	
Other than Permanent Employees	



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

Category	FY 2023-24 (Current Financial Year)			FY January 2022-March 2023* (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)	% (D/C)
Total Permanent Employees	-	-	0%	-	-	0%
- Male	-	-	0%	-	-	0%
- Female	-	-	0%	-	-	0%
Total Permanent Workers	1,681	1,681	100%	2,192	2,192	100%
- Male	1,647	1,647	100%	2,151	2,151	100%
- Female	34	34	100%	41	41	100%

* The Cowpony had changed its financial year end from December to March in FY 23. therefore, the figure for FY 23 is for 15 Months.

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 2023-24 (Current Financial Year)					FY January 2022-March 2023* (Previous Financial Year)				
	On Health and safety measures		On Skill upgradation			On Health and safety measures		On Skill upgradation		
	Total (A)	No. (B)	% (B/A)	No. (C)	% (C/A)	Total (D)	No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	2,063	1,339	65%	1,971	96%	3,038	2,105	69%	2,639	87%
Female	139	62	45%	95	68%	221	120	54%	204	92%
Total	2,202	1,401	64%	2,066	94%	3,269	2,225	68%	2,843	87%
Workers										
Male	1,647	67	4%	15	1%	2,162	344	16%	383	18%
Female	35	5	14%	0	0%	41	6	15%	5	12%
Total	1,682	72	4%	15	1%	2,203	350	16%	388	18%

* The Cowpony had changed its financial year end from December to March in FY 23. therefore, the figure for FY 23 is for 15 Months.

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

Category	FY 2023-24 (Current Financial Year)			FY January 2022-March 2023* (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	2,063	2,063	100%	3,048	3,048	100%
Female	139	139	100%	221	221	100%
Total	2,202	2,202	100%	3,269	3,269	100%
Workers						
Male	1,647	1,647	100%	2,156	2,156	100%
Female	35	35	100%	41	41	100%
Total	1,682	1,682	100%	2,197	2,197	100%

* The Cowpony had changed its financial year end from December to March in FY 23. therefore, the figure for FY 23 is for 15 Months.

10. Health and safety management system:

- Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?
Yes, we have Health and Safety Management standards defined for our processes. The standards are applicable to all our sites
- What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?
We have well defined Hazard identification and risk assessment procedure. All the personnel at sites are trained to assess the risk before start of the activity.
- Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)
Yes
- 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 2023-24 (Current Financial Year)	FY January 2022-March 2023* (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.38	0.19
	Workers	0.62	0.24
Total recordable work-related injuries	Employees	5	5
	Workers	25	30
No. of fatalities	Employees	0	0
	Workers	0	2
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

* The Cowpony had changed its financial year end from December to March in FY 23. therefore, the figure for FY 23 is for 15 Months.

12. Describe the measures taken by the entity to ensure a safe and healthy work place.

A well defined Health and Safety Management System is designed consisting of planning our strategic action plan for the year, reviewing the standards, procedures, processes etc. The plan is developed at the Corporate level and flows down to the manufacturing units and is tracked month on month basis for its effectiveness. A robust digital platform is established to enhance competency and capability building for both employees and workers. Various campaigns, events and initiatives to build the awareness and culture on ground are held. Other measures include Trainings, monitoring, effective process safety management controls at site, well established vehicle and traffic safety management system which are key pillars for driving our H&S System. With all these in place Senior Leadership engagement and involvement ensures a safe and healthy workplace.

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

	FY 2023-24 (Current Financial Year)			FY January 2022-March 2023* (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

* The Cowpony had changed its financial year end from December to March in FY 23. therefore, the figure for FY 23 is for 15 Months.



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	67% (Plants are certified for ISO 45001)
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.

All the actions pertaining to lead and lag indicators are being monitored for all locations. These are presented to Corporate Responsibility Committee, consisting of independent Board members. The meetings are held quarterly. Committee oversees the performance and guides for improvement wherever needed.

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders

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/assets/new/pdf/Stakeholder%20Engagement%20policy.pdf>), which is further aligned with global best practises.

We identify 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 many 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 stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders and Investors	No	<ul style="list-style-type: none"> Investor relations arm Annual Report Public disclosures Investor meetings/calls 	<ul style="list-style-type: none"> Quarterly/annually as and when requested One-on-one investor interaction as and when requested 	<ul style="list-style-type: none"> To strengthen business conduct and communication Growth and profitability of ESG oriented business.
Channel Partners	No	<ul style="list-style-type: none"> Channel satisfaction surveys Annual conferences Marketing meetings 	<ul style="list-style-type: none"> Annual/continuous process 	<ul style="list-style-type: none"> To enhance transparent communication of products and services
Government & Regulatory Authorities	No	<ul style="list-style-type: none"> Annual Report Plant visits Regulatory Compliance reports 	<ul style="list-style-type: none"> Continuous interactions 	<ul style="list-style-type: none"> Climate change related rules/regulations Communications on proposed legislations
Customers	Yes	<ul style="list-style-type: none"> Customer satisfaction surveys Formal and informal feedback Technical services team camps Products promotion drives Grievances redressal system 	<ul style="list-style-type: none"> Periodic 	<ul style="list-style-type: none"> Customer satisfaction and feedback on services/products Understand grievances Strengthen relationship with customer

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	<ul style="list-style-type: none"> Training and seminars Meetings and reviews HR programmes Employee satisfaction surveys Departmental meetings Townhall meetings Internal newsletters and magazines 	<ul style="list-style-type: none"> Continuous interactions 	<ul style="list-style-type: none"> Work-life balance Transparent appraisal and promotion policy Awareness on internal policies Fair remuneration structure
Suppliers	Yes	<ul style="list-style-type: none"> Supplier meets Periodic assessments and interactions 	<ul style="list-style-type: none"> Continuous interactions 	<ul style="list-style-type: none"> Adherence to the supplier code of conduct Strengthen business relationships Create awareness for sustainable supply chain
Community	Yes	<ul style="list-style-type: none"> Project-based stakeholder meets CSR arm Community Advisory Pane 	<ul style="list-style-type: none"> Continuous interactions 	<ul style="list-style-type: none"> Positive engagements for sustainable mining, water conservation, land reclamation, and other initiatives of CSR
Media	No	<ul style="list-style-type: none"> Media briefings Press releases Marketing communication 	<ul style="list-style-type: none"> Need based 	<ul style="list-style-type: none"> Increase transparency and clarity in shared information
Construction professionals	No	<ul style="list-style-type: none"> Meetings/Conferences 	<ul style="list-style-type: none"> Continuous interactions 	<ul style="list-style-type: none"> Promote advanced construction techniques, sustainable construction practices, knowledge dissemination on good construction and product quality
Industry Association	No	<ul style="list-style-type: none"> Meetings/Conferences Policy papers 	<ul style="list-style-type: none"> Need based 	<ul style="list-style-type: none"> Knowledge enhancement for policy interventions and policy advocacy on sustainable development practices in value chain

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 2023-24 (Current Financial Year)			FY January 2022-March 2023* (Previous Financial Year)		
	Total (A)	No. employees workers covered (B)	% (B/A)	Total (C)	No. employees workers covered (D)	% (D/C)
Employees						
Permanent	2,171	1,907	88%	2,975	1	0%
Other permanent	31	15	48%	294	48	16%
Total Employees	2,202	1,922	87%	3,269	49	1%
Workers						
Permanent	1,681	0	0%	2,192	0	0%
Other permanent	1	0	0%	11	0	0%
Total Workers	1,682	0	0%	2,203	0	0%

* The Company had changed its financial year end from December to March in FY 23. Therefore, the figure for FY 23 is for 15 months.



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

Category	FY 2023-24 (Current Financial Year)					FY January 2022-March 2023* (Previous Financial Year)				
	Equal to Minimum Wage		More than Minimum Wage			Equal to Minimum Wage		More than Minimum Wage		
	Total (A)	No. (B)	% (B/A)	No. (C)	% (C/A)	Total (D)	No. (E)	% (E/D)	No. (F)	% (F/D)
Permanent Employees										
Male	2,036	0	0%	2,036	100%	2,791	0	0%	2,791	100%
Female	135	0	0%	135	100%	184	0	0%	184	100%
Other than Permanent										
Male	27	0	0%	27	100%	257	0	0%	257	100%
Female	4	0	0%	4	100%	37	0	0%	37	100%
Workers Permanent										
Male	1,647	0	0%	1,647	100%	2,151	0	0%	2,151	100%
Female	34	0	0%	34	100%	41	0	0%	41	100%
Other than Permanent										
Male	0	0	0%	0	0%	5	0	0%	5	100%
Female	1	0	0%	1	100%	0	0	0%	0	100%

* The Company had changed its financial year end from December to March in FY 23. Therefore, the figure for FY 23 is for 15 months.

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)	7	33 lac	1	23.25 lac
Key Managerial Personnel	3	6.78 crore	0	NA
Employees other than BoD and KMP	2,063	15.04 lac	139	7.88 lac
Workers	1,647	5.32 lac	35	5.25 lac

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Gross wages paid to females as % of total wages	3.59%	4.47%

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)

Yes.

Please refer <https://www.acclimited.com/assets/new/pdf/Human%20Rights%20Policy.pdf>

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

Yes.

Please refer <https://www.acclimited.com/assets/new/pdf/Human%20Rights%20Policy.pdf>

(Practicing Open door policy. Grievance are heard by HR Head and Plant Head and at CMO level)

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

	FY 2023-24 (Current Financial Year)			FY January 2022-March 2023* (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	0	0	NA	0	0
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour/Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

* The Company had changed its financial year end from December to March in FY 23. Therefore, the figure for FY 23 is for 15 months.

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

	FY 2023-24 (Current Financial Year)	FY January 2022-March 2023* (Previous Financial Year)
Total complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees/workers	0	0
Complaints on POSH upheld	0	0

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

Local plant management have the committee comprising of plant head, HR head and one more person preferably head plant operations. Any complaint regarding discrimination and harassment etc. in specific shall be treated most urgently and will be inquired on priority at the plant level itself.

9. Do human rights requirements form part of your business agreements and contracts?

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.

Proactive measures are taken. At the time of entry of employee or worker, a detailed checklist will be followed to ensure statutory compliance w.r.t. child labour, forced labour and wages without fail. For Sexual harassment, POSH is there in place and for discrimination, local management committee is in place.



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	FY 2023-24 (Current Financial Year)	FY January 2022- March 2023* (Previous Financial Year)
From renewable sources (in Giga Joules)		
Total electricity consumption (A)	352,238	555,120
Total fuel consumption (B)	4,575,702	5,720,000
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	4,927,940	6,275,120
From non-renewable sources (in Giga Joules)		
Total electricity consumption (D)	3,025,541	3,516,840
Total fuel consumption (E)	58,426,300	77,093,000
Energy consumption through other sources (F)	0	0
Total energy consumption (D+E+F)	61,451,841	80,609,840
Total energy consumed (A+B+C+D+E+F)	66,379,781	86,884,960
Energy intensity per rupee of turnover (Total energy consumption/Revenue from operations)	0.000333 GJ/ ₹ of turnover	0.000391 GJ/ ₹ of turnover
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumption/Revenue from operations adjusted for PPP)	Since we are not exporting any product, hence revenue earned is in INR only and PPP adjustment is not applicable	
Energy intensity in terms of physical output (GJ/tonne of cementitious material)	2.3	2.6
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, Intertek India Private Limited

* The Company had changed its financial year end from December to March in FY 23. Therefore, the figure for FY 23 is for 15 months.

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-1, Gagal-2, Lakheri, Tikaria, Kymore, Chaibasa, Jamul, Bargarh, Wadi, Madhukarai, Chanda, Sindri, Thondebhavi & Kudithini are the Designated Consumer
- All the above designated consumers have achieved their PAT Target except for Chaibasa, Thondebhai & Kudithini
- Chaibasa PAT target was achieved by purchasing ESCerts,
- For Thondebhai & Kudithini plant, PAT target will be achieved as per due date FY-2025-26 through purchasing ESCerts

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

Parameter	FY 2023-24 (Current Financial Year)	FY January 2022- March 2023* (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	5,201,018	3,417,852
(ii) Groundwater	1,131,151	807,828 [#]
(iii) Third party water	78,187	2,439 [#]
(iv) Seawater/desalinated water	0	0
(v) Others (Rain Water Harvested)	7,925,778	7,818,146 [#]
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	14,336,135	12,046,265[#]
Total volume of water consumption (in kilolitres)	14,336,135	12,046,265[#]
Water intensity per rupee of turnover (Water Consumption in litre/ Revenue in ₹)	0.07	0.05
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/ Revenue from operations adjusted for PPP)	Since we are not exporting any product, hence revenue earned is in INR only and PPP adjustment is not applicable	
Water intensity in terms of physical output (liters/tonne of cementitious material)	497	364
Water intensity (optional) – the relevant metric may be selected by the entity	NA	NA

** This include water consumed in township wherever plants have attached townships. It also includes water consumption from harvested water.

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, Intertek India Private Limited

* The Company had changed its financial year end from December to March in FY 23. Therefore, the figure for FY 23 is for 15 months.

[#] Values of 2022-23 have been updated for Cement Plant, CPP (Captive Power Plant) and Colony. Whereas during previous year reporting withdrawal was considered only for Cement Plant.

4. Provide the following details related to water discharged:

Parameter	FY 2023-24 (Current Financial Year)	FY January 2022- March 2023* (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
– No treatment	0	0
– With treatment – please specify level of treatment	0	0
(ii) To Groundwater		
– No treatment	0	0
– With treatment – please specify level of treatment	0	0
(iii) To Seawater		
– No treatment	0	0
– With treatment – please specify level of treatment	0	0
(iv) Sent to Third Parties (Municipal STP)		
– No treatment	0	0
– With treatment – please specify level of treatment	0	0
(v) Others		
– No treatment	0	0
– With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	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, Intertek 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 waste water/ treated waste water is discharged outside the plant premises.

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

Parameter	Please specify unit	FY 2023-2024 (Current Financial Year)	FY January 2022- March 2023* (Previous Financial Year)
NOx	Tonnes	9,721	18,094.34
SOx	Tonnes	469	1,939.42
Particulate matter (PM)	Tonnes	268	450.7
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	NA

Note: All our plants meet with 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, Intertek India Private Limited

* The Company had changed its financial year end from December to March in FY 23. Therefore, the figure for FY 23 is for 15 months.

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

Parameter	Unit	FY 2023-2024 (Current Financial Year)	FY January 2022- March 2023* (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Tonnes of CO ₂	14,800,767	17,467,685
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)	Tonnes of CO ₂	601,746	654,793
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	KgCO ₂ / ₹ of turnover	0.08	0.08
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)		Since we are not exporting any product, hence revenue earned is in INR only and PPP adjustment is not applicable	
Total Scope 1 and Scope 2 emission intensity in terms of physical output	KgCO ₂ /tonne of cementitious material	534	548
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, Intertek India Private Limited

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. It is a signatory to SBTi to be Net Zero by 2050. The 2030 GHG emission reduction targets are 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) Reduction in clinker factor and having larger share of green products in its portfolio.

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

Parameter	FY 2023-24 (Current Financial Year)	FY January 2022- March 2023* (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	39,206.58	50,766.16
E-waste (B)	45.60	38.70
Bio-medical waste (C)	43.23	0.90
Construction and demolition waste (D)	10,344.31	0
Battery waste (E)	38.00	51.30
Radioactive waste (F)	0.30	0
Other Hazardous waste. Please specify, if any. (G)	77.09	134.2
Other Non-hazardous waste generated (H).Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)"	449,524.84	806,756 [#]
Total (A+B + C + D + E + F + G + H) in metric tonnes	499,279.95	857,748[#]
Waste intensity per rupee of turnover (Kg/₹ of turnover) (Total waste generated/Revenue from operations)	0.003	0.004
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP)		Since we are not exporting any product, hence revenue earned is in INR only and PPP adjustment is not applicable
Waste intensity in terms of physical output (kg/tonne of cementitious material)	17	26
Waste intensity (optional) – the relevant metric may be selected by the entity		NA
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste	Plastic waste is mainly disposed through co-processing by the Company and a very small quantity through authorised scrap dealers. Bio-medical waste is disposed through incineration of bio-medical waste at authorised Common Biomedical Waste Treatment Facilities. E-waste and battery waste is recycled through authorised recyclers. Hazardous waste is mainly coprocessed in cement kiln and the quantity which cannot be co-processed is sent to common incinerator.	
(i) Recycled		
(ii) Re-used		
(iii) Other recovery operations		
Total		
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		



Parameter	FY 2023-24 (Current Financial Year)	FY January 2022- March 2023* (Previous Financial Year)
(i) Incineration	Plastic waste is mainly disposed through co-processing by the Company and a very small quantity through authorised scrap dealers. Bio-medical waste is disposed through incineration of bio-medical waste at authorised Common Biomedical Waste Treatment Facilities. E-waste and battery waste is recycled through authorised recyclers. Hazardous waste is mainly coprocessed in cement kiln and the quantity which cannot be co-processed is sent to common incinerator. There is no disposal of waste to landfill.	
(ii) Landfilling		
(iii) Other disposal operations		
Total		

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. By Intertek India Pvt. Ltd.

* The Company had changed its financial year end from December to March in FY 23. Therefore, the figure for FY 23 is for 15 months.

For 2022-23, Flyash data has been updated in Non-Hazardous waste generation which was not considered previous year.

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.

Hazardous and non-hazardous Waste generated at all locations is collected and segregated separately as per its characteristics in line with Waste Management Rules for specific wastes. Plastic waste is mainly disposed through co-processing by the Company and a very small quantity through authorised scrap dealers. Bio-medical waste is disposed through incineration of bio-medical waste at authorised Common Biomedical Waste Treatment Facilities. E-waste and battery waste is recycled through authorised recyclers. Hazardous waste is mainly coprocessed in cement kiln and the quantity which cannot be co-processed is sent to common incinerator.

The cement manufacturing process does not generate much hazardous wastes. It mainly consists of waste lubricating oils which are co-processed in cement kilns.

Through the co-processing technology, the Company provides a 'Zero Landfill' solution that doesn't create any additional emission and in addition avoids soil contamination, water and air pollution coming from landfill sites, recovering energy and minerals from the waste materials.

Geoclean helps ACC contribute to safe waste management solutions in industries and municipalities and increase the utilisation of alternative fuels in cement kilns. The Company has been building up stakeholders' awareness on these issues through its advocacy in appropriate forums.

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:

S. No.	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.
1.	Kudithini Cement works, Bellary, Karnataka	Cement Grinding	Yes
2.	Sindola Limestone Mines	Mining	Yes
3.	Lakheri Limestone Mines	Mining	Yes

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

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
GAGAL LIMESTONE MINE (M.L. AREA 231.25 Ha) Production Capacity of 4.5 million TPA (Limestone, Shale & Quartzite) with two nos. Crushers, capacity being 1000 TPH & 400 TP	SO. 1533 (E) dated 14 September, 2006 & its amendments	PH completed on 24 August, 2023 for revalidation of EC as per Notification dated 06 April, 2018 of MOEFCC	Yes	Yes	https://hppcb.nic.in/
Revalidation of EC of Lakheri Limestone Mine (ML Area 1516.88 ha) with production capacity of 1.5 MTPA and waste/topsoil 11.25 Lakh CuM per annum (Maximum) with existing Wobbler and screening plant of 400 TPH at villages Gendoli Kala, Gendoli Khurdh, Pholai, Gutha, Mahuwa, Dangaheri, Budel, Kankra, Chamavali, Uttarana, Lkaheri, Sakhoda, Nayagaon & Papadi, Tehsil: Indergarh & Kesoraipatan, District: Bundi, Rajasthan	SO. 1533 (E) dated 14 September, 2006 & its amendments	EC received on 29 December, 2023	Yes	Yes	https://parivesh.nic.in/newupgrade/#/trackYourProposal
Kannur Limestone block (Auction block) - Maximum production capacity of 12 MTPA. - Total area 550 ha. located at Village-Ingalggi, Basaveshwaranagara, Halkatta, and Kundanoor, Taluka Chittapur, District Kalaburagi (Karnataka)	SO. 1533 (E) dated 14 September, 2006 & its amendments	PH completed on 27 June, 2023	Yes	Yes	https://kspcb.karnataka.gov.in
Proposed Gothra Parasrampura West Block for limestone at Gothra Village, Taluka Navalgarh, District Jhunjunu, Rajasthan	SO. 1533 (E) dated 14 September, 2006 & its amendments	TOR Granted on 29 January, 2024	Yes	Yes	https://parivesh.nic.in/newupgrade/#/trackYourProposal



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:

S. No.	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
1.	Under Section 26 of the Water (Prevention & Control of Pollution) Act, 1974 and under Section 21 of the Air (Prevention & Control of Pollution) Act, 1981	Exceedance of Ambient Air Quality Monitoring results and results of ETP & STP outlets of Cement Plant	Forfeit the Bank Guarantee of ₹ 10 Lakh	1. Procure mobile tankers (mounted with Sprinkler and Mist Beam System) for dust suppression. 2. Shifted raw materials within the plant premises and under shed laying along plant boundary. 3. Clinker laying in open area has been consumed and clinker will now be stored in closed/covered shed

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: 6
- b. List 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.

S. 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	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 advise/clarifications from external law firms in case of any doubt in any transaction before proceeding ahead with the same	

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	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
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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 component in-built as part of the study carried out. In addition, assessing social impacts of the CSR projects is an ongoing process at Adani Foundation, that continues to assess social impacts using platforms such as Social Engagement Scorecard (SES), Community Advisory Panel (CAP) etc. Any social impacts emerging out of these platforms is seriously considered and factored into annual work plan 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:

S. 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 ₹)
NIL						

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

In order to effectively address the grievances of the community, which they may have from time to time, a mechanism is being put in place. A grievance redressal register (GRR) is kept with the CSR in-charge at the site. The community members are encouraged to reach out to the CSR person in-charge via any mechanism including in-person visit to CSR office, phone call or a written letter.

Often times, it so happens that the community representatives register the grievance with the local district administration and the latter then forwards it to the site BU. In such a case, the grievance shall be registered duly in the GRR.

Mechanism to operationalise the system is as follows:

1. The person in custody of the grievance register will make an entry as soon as the grievance is received. (Turn Around Time – 2 days)
2. The CSR in-charge at site will regularly monitor the register and will lead the efforts to find an amicable resolve to the grievance registered. (Turn Around Time – 1 year)
3. Any new grievances registered shall be scrutinised and prioritised by the site CSR Head and the important ones (those that may impact the business operations or those matters that are deemed genuinely important by the site CSR Head) shall be promptly brought to the notice of site BU Head. (Turn Around Time – Immediately)
4. Once the grievance is addressed adequately, the same shall be marked completed in the GRR.
5. A summary report of the grievances received and tackled shall be reported to AF HO on a quarterly basis



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

	FY 2023-24 (Current Financial Year)	FY January 2022- March 2023* (Previous Financial Year)
Directly sourced from MSMEs/ small producers	1.66%	0.33%
Directly from within India	98.97%	99.52%

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 2023-24 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Rural	2	231
Semi-urban	0	30
Urban	0	192
Metropolitan	0	119

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

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.

The Company has provided on its website a dedicated e-mail address wherein the Company receives and responds to consumer complaints and feedbacks. The e-mail address is acchelp@adani.com. In addition, every package has printed customer care details with postal address, toll free phone number and email id.

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	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 2023-24 (Current Financial Year)			FY January 2022- March 2023* (Previous Financial Year)		
	Received during the resolution at year	Pending at end of year	Remarks	Received during the year	Pending at resolution at end of year	Remarks
Data privacy	0	0		0	0	
Advertising				0	0	
Cyber-security	0	0		0	0	
Delivery of essential services	0	0		0	0	
Restrictive Trade Practices	24	11	Complaints related to bribery, conflict of interest, asset misappropriation	32	2	Complaints related to bribery, conflict of interest, asset misappropriation
Unfair Trade Practices	20	9	Complaints related to Trade Violation	9	1	Complaints related to Trade Violation
Other	16	8		0	0	

* The Company had changed its financial year end from December to March in FY 23. Therefore, the figure for FY 23 is for 15 months.

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, <https://www.acclimited.com/assets/new/pdf/Cyber%20security%20and%20data%20privacy%20policy.pdf>

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: Nil
- Percentage of data breaches involving personally identifiable information of customers: Nil
- Impacts, if any, of the data breaches : NA

Independent Limited Assurance Statement to ACC Limited on their Business Responsibility & Sustainability Report (BRSR) FY2023-24

To the Management of ACC Ltd., Ahmedabad, India

Introduction

Intertek India Private Limited ("Intertek") was engaged by ACC Limited ("ACC") to provide an independent limited assurance on its BRSR (Business Responsibility & Sustainability Report) selected disclosures for FY2023-24 ("the Report"). The scope of the Report comprises the reporting periods of FY2023-24. The Report is prepared by ACC based on SEBI's (Securities and Exchange Board of India) BRSR guidelines. The assurance was performed in accordance with the requirements of International Federation of Accountants (IFAC) International Standard on Assurance Engagement (ISAE) 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information.

Objective

The objectives of this limited assurance exercise were, by review of objective evidence, to confirm whether any evidence existed that the sustainability related disclosures in alignment with BRSR requirements, as declared in the Report, were not accurate, complete, consistent, transparent and free of material error or omission in accordance with the criteria outlined below.

Intended Users

This Assurance Statement is intended to be a part of the Annual Report 2023-24 of ACC Limited.

Responsibilities

The management of ACC is solely responsible for the development of the Report and its presentation. Management is also responsible for the design, implementation and maintenance of internal controls relevant to the preparation of the Report so that it is free from material misstatement, whether due to error.

Intertek's responsibility, as agreed with the management of ACC, is to provide assurance and express an opinion on the data and assertions in the Report based on our verification following the assurance scope and criteria given below. Intertek does not accept or assume any responsibility for any other purpose or to any other person or organization. This document represents Intertek's independent and balanced opinion on the content and accuracy of the information and data held within.

Assurance Scope

The assurance has been provided for selected sustainability performance disclosures presented by ACC in its Report. The assurance boundary included data and information for the operations of integrated plants i.e. Bargarh, Chanda, Gagal, Jamul, Kymore, Lakheri, Wadi, Ametha and grinding units i.e. Chaibasa, Damodar, Kudithini/Belary, Madukkarai, Sindri, Thondebavi /Kolar, Tikaria and ACC Ltd. (Corporate Office) in accordance with SEBI's BRSR guidelines. Our scope of assurance included verification of data and information on selected disclosures reported as summarized in the table below:



Section A: General Disclosures

- Total number of permanent and other than permanent employees
- Total number of permanent and other than permanent workers
- Total number of female employees and workers
- Total number of differently abled employees and workers (permanent and other than permanent)
- Turnover rate for permanent employees and permanent workers
- Corporate Social Responsibility (CSR) details (total expenditure)
- Number of beneficiaries of CSR projects and percentage of beneficiaries from vulnerable and marginalized groups

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

- Number and percentage of employees covered under health insurance, accident insurance, maternity benefits, paternity benefits, and day care facilities.
- Number and percentage of workers covered under health insurance, accident insurance, maternity benefits, paternity benefits, and day care facilities
- No. of employees covered as a percentage of total employees under the benefits of Provident Funds (PF), Gratuity and Employee State Insurance (ESI)
- No. of workers covered as a percentage of total workers under the benefits of PF, Gratuity and ESI
- Return to work and retention rates of permanent employees and workers that took parental leave
- Performance and career development reviews of employees and workers.
- Safety data (fatalities, loss time injuries and recordable work-related injuries).
- Percentage of plants and offices that were assessed for health and safety practice and working conditions
- Number of complaints made by employees and workers on working conditions and Health and Safety.
- Number and Percentage of employees and workers covered under training on health and safety related measures and skill upgradation.

Principle 5: Businesses should respect and promote human rights

- Number and percentage of employees and workers covered under training on human rights policy and issues
- Minimum wage paid to employees and workers
- 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

- Total electricity and fuel consumption by renewable and non-renewable sources
- Energy intensity
- Total water withdrawn and consumption
- Water discharge data by destination and treatment
- Water intensity
- Air emissions (other than Greenhouse Gases)
- Scope 1 and 2 emissions data and emission intensity (scope 1 and 2)
- Hazardous and non-hazardous waste generation, utilization, and disposal data

Assurance Criteria

Intertek conducted the assurance work in accordance with requirements of 'Limited Assurance' procedures as per the following standard:

- International Standard on Assurance Engagements (ISAE) 3000 (revised) for 'Assurance Engagements other than Audits or Reviews of Historical Financial Information'.
- International Standard on Assurance Engagements (ISAE) 3410 for 'Assurance Engagements on Greenhouse Gas Statement

A limited assurance engagement comprises of limited depth of evidence gathering including inquiry and analytical procedures and limited sampling as per professional judgement of assurance provider. A materiality threshold level of 10% was applied. Assessment of compliance and materiality was undertaken against the stated calculation methodology and criteria.



Methodology

Intertek performed assurance work using risk-based approach to obtain the information, explanations and evidence that was considered necessary to provide a limited level of assurance. The assurance was conducted by desk reviews, and stakeholder interviews with regards to the reporting and supporting records for the fiscal year 2024 at ACC's corporate office in Ahmedabad. Our assurance task was planned and carried out during Jan-May 2024. The assessment included the following:

- Review of the Report that was prepared in accordance with the SEBI's BRSR guidelines.
- Review of processes and systems used to gather and consolidate data.
- Examined and reviewed documents, data and other information made available at ACC's operational sites, corporate office and digitally.
- Conducted physical interviews with key personnel responsible for data management.
- Assessment of appropriateness of various assumptions, estimations and thresholds used by ACC for data analysis.
- Review of BRSR disclosures on sample basis for the duration from 1st April 2023 to 31st March of 2024 for ACC was carried out at ACC's corporate office.
- Appropriate documentary evidence was obtained to support our conclusions on the information and data reviewed and details would be provided in a separate management report.

Conclusions

Intertek reviewed selected BRSR disclosures provided by ACC in its Report. Based on the data and information provided by ACC, Intertek concludes with limited assurance that there is no evidence that the sustainability data and information presented in the Report is not materially correct. The report provides a fair representation of BRSR disclosures and is in accordance with the SEBI's BRSR guidelines to the best of our knowledge.

Intertek's Competence and Independence

Intertek is a global provider of assurance services with a presence in more than 100 countries employing approximately 43,500 people. The Intertek assurance team included competent sustainability assurance professionals, who were not involved in the collection and collation of any data except for this assurance opinion. Intertek maintains complete impartiality towards any people interviewed.

For Intertek India Pvt. Ltd.



Sumit Chowdhury, Verifier
Sr. Manager-Sustainability
Intertek Assuris



Elizabeth Mielbrecht, Reviewer
Project Director
Intertek Assuris

21st May 2024

No member of the verification team (stated above) has a business relationship with ACC Ltd. stakeholders beyond that is required of this assignment. No form of bribe has been accepted before, throughout and after performing the verification. The verification team has not been intimidated to agree to do this work, change and/or alter the results of the verification. The verification team has not participated in any form of nepotism, self-dealing and/or tampering. If any concerns or conflicts were identified, appropriate mitigation measures were put in place, documented and presented with the final report. The process followed during the verification is based on the principles of impartiality, evidence, fair presentation and documentation. The documentation received and reviewed supports the conclusion reached and stated in this opinion.