



**Ahluwalia Contracts  
(India) Limited**  
Engineering, Designing & Construction

Date: 03-09-2024

The

Compliance Department  
BSE Limited.  
25th Floor, P.J. Towers  
Dalal Street, Mumbai -  
400001

Compliance Department  
National Stock Exchange of India  
Ltd.  
5th Floor, Exchange Plaza,  
Bandra Kurla Complex,  
Bandra (East) Mumbai- 400051

Compliance Department  
Calcutta Stock Exchange Ltd  
7, Lyons Range, Dalhousie,  
Murgighata, B.B.D. Bagh,  
Kolkata, West Bengal – 700001

Sub: - Business Responsibility and Sustainability Report for the year ended 31st March 2024

BSE Scrip Code	NSE Symbol	CSE Code	ISIN
532811	AHLUCONT	11134	INE758C01029

Sir/Madam,

In terms of requirements of Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we are submitting herewith the Business Responsibility and Sustainability Report (BRSR) for the financial year 2023-24. The BRSR also forms the part of Annual Report for FY 2023-24, submitted to the exchange vide letter dated 3<sup>rd</sup> September, 2024. The copy of BRSR is Enclosed.

Kindly take the same on your records.

Yours faithfully,  
For Ahluwalia Contracts (India) Ltd

(Vipin Kumar Tiwari)  
Company Secretary  
Encl.: as above



# BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

## SECTION A: GENERAL INFORMATION

### I. DETAILS OF THE LISTED ENTITY

1	Corporate Identity Number (CIN) of the Listed Entity	L45101DL1979PLC009654
2	Name of the Listed Entity	Ahluwalia Contracts (India) Limited
3	Year of incorporation	1979
4	Registered office address	A-177, Okhla Industrial Area, Phase-1, New Delhi 110020, India
5	Corporate address	A-177, Okhla Industrial Area Phase-1, New Delhi 110020, India
6	E-mail	Cs.corpoffice@acilnet.com
7	Telephone	011-49410522
8	Website	www.acilnet.com
9	Financial year for which reporting is being done	2023-24
10	Name of the Stock Exchange(s) where shares are listed	NSE, BSE and CSE
11	Paid-up Capital	13.39 Crores
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Vipin Kumar Tiwari, Company Secretary Email: vktiwari@acilnet.com Ph.: 011-49410522
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).	Standalone basis

### II. PRODUCTS/SERVICES

14. 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	Building Construction	The Company is an Engineering, Procurement and Construction (EPC) Company, engaged in the business of Construction of Buildings (Residential and Commercial complexes, Information Technology (IT) Parks, Institutional Buildings, Hospitals and Corporate office, metro station and depot, Industrial and townships, BOT projects, urban infrastructure, etc.)	100%

15. 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	Construction of Building	41001/ 41002/ 41003	100%

### III. OPERATIONS

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

Location	Number of Sites / Projects	Number of offices/ Sites	Total
National	The Company is executing various projects across PAN India in around 15 States	55	55
International	Nepal	1	1

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

17. Markets served by the entity:

a. **Number of locations**

Locations	Number
National (No. of States)	15 States
International (No. of Countries)	1

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

c. **A brief on types of customers:**

The Company's business is construction of Building and infrastructure projects. The major clients are Central and state Governments including PSUs, prestigious business house/ real estate developers

**IV. EMPLOYEES**

18. Details as at the end of Financial Year:

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

S. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B / A)	No. (C)	% (C / A)
<b>EMPLOYEES</b>						
1.	Permanent (D)	2995	2938	98.09	57	1.90
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total employees (D + E)	2995	2938	98.09	57	1.90
<b>WORKERS</b>						
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	16359	15557	95.10%	802	4.90%
6.	Total workers (F + G)	16359	15557	95.10%	802	4.90%

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

S. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B / A)	No. (C)	% (C / A)
<b>EMPLOYEES</b>						
1.	Permanent (D)	1	1	100	NIL	NIL
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total differently abled employees (D + E)	1	1	100	0	0
<b>WORKERS</b>						
4.	Permanent (F)	NIL	NIL	NIL	NIL	NIL
5.	Other than Permanent (G)	NIL	NIL	NIL	NIL	NIL
6.	Total Differently abled workers (F+G)	NIL	NIL	NIL	NIL	NIL



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (CONTD.)

19. Participation/Inclusion/Representation of women

	Total	No. and percentage of Females	
	(A)	No. (B)	% (B / A)
Board of Directors	8	1	12.5%
Key Management Personnel*	2	0	0

\* Excluding Board of Directors

20. Turnover rate for permanent employees and workers

	FY 2023-24 (Turnover rate in current FY)			FY 2022-23 (Turnover rate n current FY)		
	Male	Female	Total	Male	Female	Total
Permanent Employees**	98.09%	1.90%	100.00%	23.80%	0.80%	0.80%
Permanent Workers*	0	0	0	0	0	0

\*\*Personal reasons (Including family related, marriage & relocation) further studies and carrier prospects account for higher attention rate in family employees.

\*Turnover rate of permanent workers is not applicable.

V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

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

Sl. 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	Paramount Distributors Pvt. Ltd	Subsidiary	100%	NO
2	Splendor Distributors Pvt. Ltd	Subsidiary	100%	NO
3	Jiwanjyoti Traders Pvt. Ltd	Subsidiary	100%	NO
4	Dipesh Mining Pvt. Ltd	Subsidiary	100%	NO
5	PremSagar Merchants Pvt. Ltd	Subsidiary	100%	NO
6	ACIL_RCPL JV	Joint Venture	70%	NO

VI. CSR DETAILS

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

Turnover (₹) : 3,85,529.77 Lakhs

Net worth (₹) : 1,60,213.42 lakhs

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

**VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES**

23. 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 2022-23 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	There is no direct involvement of the community with the business carried out by the Company. The Company deals with various clients for its business activities.	NIL	NIL	No complaints received from any of the clients	NIL	NIL	No complaints received from any of the clients
Investors (other than shareholders)	NIL	NIL	NIL	No Investor complaints from any of the clients about the Site activities from the Communication.	NIL	NIL	No Investor complaints from any of the clients about the site activities from the Communication.
Shareholders	Yes*	NIL	NIL	NIL	NIL	NIL	NIL
Employees and workers	Whistle Blower Policy	NIL	NIL	NIL	NIL	NIL	NIL
Clients	Quality Policy as well as compliant management procedures is in place	NIL	NIL	NIL	NIL	NIL	NIL
Value Chain Partners	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Other (please specify)	Legal Regulator / Legal Compliance system maintained and part of work contracts Agreement issued by the client	NIL	NIL	NIL	NIL	NIL	NIL

\*Web link of Investor relations: <https://www.acilnet.com/investors/>



**BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)**

**24. 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

<b>Sl.</b>	<b>Material issue identified</b>	<b>Indicate whether risk or opportunity (R/O)</b>	<b>Rationale for identifying the risk / opportunity</b>	<b>In case of risk, approach to adapt or mitigate</b>	<b>Financial implications of the risk or opportunity (Indicate positive or negative implications)</b>
1	Client Experience & Satisfaction	O	-	-	Positive
2	Corporate Governance	R	-	Policy revision/ upgradation/ Board review (Refer to Principle-1	Negative
3	Business Ethics	R	-	Whistle blower policy and its deployment. The Company has a whistle blower policy for its employees, vendors and client for further details refer to Principle-1	Negative
4	Employee & Workforce Engagement, Wellbeing	O	-	-	Positive
5	Health & Safety	R	-	Training/ awareness/ technological upgradation/ review at senior level and Board committee. ACIL is committed to its Zero harm to life. For more details refer to Principle-3	Negative
6	Human Rights & Labour Conditions	R	-	ACIL has always been committed to foster a culture of caring and trust. This is embedded in its various corporate policies like Environment, Health & Safety (EHS) Policy, Whistle-Blower policy, Protection of Women's Rights at Workplace Policy and the Code of Conduct. Training on various issues related to human rights are covered under new employee induction, EHS training, POSH, code of conduct etc. For more details, refer to Principle 3.	Negative
7	Skilled Manpower	O/R	-	Skill based trainings (ten program spread across the country train over 7000 youth in construction and allied skills per year. For further details, refer to Principle 3.8 on training given to employees for skill upgradation.	Positive/ negative

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

**SECTION B: MANAGEMENT AND PROCESS DISCLOSURES**

- P1: Policy Businesses should conduct and govern themselves with Ethics, Transparency and Accountability.
- P2: Policy Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle.
- P3: Policy Businesses should promote the well-being of all employees.
- P4: Policy Businesses should respect the interests of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalised.
- P5: Policy Businesses should respect and promote human rights.
- P6: Policy Business should respect, protect and make efforts to restore the environment.
- P7: Policy Business when engaged in influencing public and regulatory policy, should do so in a responsible manner.
- P8: Policy Businesses should support inclusive growth and equitable development.
- P9: Policy Businesses should engage with and provide value to their vendors and Clients in a responsible manner. This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
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	www.acilnet.com								
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)	N	N	N	N	N	N	N	N	N
4. Name of the national and international codes/ certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO/IEC 27001:2013 for designing, engineering and construction of building /structures. Some of Standards certificates, Codes adopted by the Company are as follow: ISO 9001: for quality management system ISO 14001: for our environment management system ISO 45001: for our occupational health and safety management system. Corporate Social Responsibility Policy is in accordance with the provisions of Section 135 of the Companies Act, 2013 and the Rules made thereunder. SEBI (LODR) Regulations 2015 Statutory Compliance Certificate on applicable laws is provided by the Company Secretary and Compliance Officer to the Board of Director.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company targets to achieve a target of ₹ 27,000 Crores work orders approx. by the year end of 2025								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The company has achieved a turnover target of ₹ 3,891.94 Crores by 2023-24.								



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
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**Governance, leadership and oversight**

7. Statement by director responsible for the business responsibility Report, highlighting ESG related challenges, targets and achievements: The Prime focus of the Company is to carry out the sustainable business which is primarily vested on our commitment on environment, social upliftment, and good governance structure for the company.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies). Mr. Bikramjit Ahluwalia, Chairman & Managing 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  
The Company has formulated Risk Management Committee constituted by the Board of Directors which is responsible for decision-making and incorporating sustainability in core business decisions and internal operations. This is a management level committee comprising of 2 senior members across major functions at the Company, chaired by Mr. Sunil Kumar Sachdeva, Non-Executive-independent Director of the Company and Mr. Shobhit Uppal and Mr. Vikas Ahluwalia as members to this Committee.

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)
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All the Policies of the Company are approved by the Board of Directors and Periodically reviewed by Committees

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
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Performance against above policies and follow up action Board level committees namely, Audit Committee, Risk Management Committee, and CSR Committee on annual basis review the performance of company's policies, performance, and design the sustainability ambition for the Company. (Periodic Basis)

Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances ACIL strongly believes in conducting business with ethics and integrity, thus it ensures to comply with all regulatory, statutory, and legal requirements and norms as may be applicable to the Company.  
Annual/Half Yearly / Quarterly / Any others

**11 Disclosures Questions**

	1	2	3	4	5	6	7	8	9
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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 No. The Internal auditors and regulatory compliance team, when necessary, may, nevertheless, review the procedures and compliances. In the ideal case scenario, policies are re-evaluated and modified on a regular basis by various department and company leaders, and then authorised by the management. The effectiveness of the Business Responsibility and Sustainability Reports (BRSR) policies has been examined internally.

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

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the Principles material to its business (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
It is planned to be done in the next financial year (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
Any other reason (please specify)	NA	NA	NA	NA	NA	NA	NA	NA	NA

**SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE**

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

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

**Essential Indicators**

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 training and its impact	%age of person's in respective category
Board of Directors	4	Business Strategy	100%
Key Managerial Personnel	6	Audit and corporate laws	100%
Employees other than BOD and KMPs	12	Planning*	60%
Workers	945	Safety and skill development	100%

\*The Company conduct numbers of Training on key topics such as safety, Code of Conduct, Prevention of Sexual Harassment, Software Training for employees across the all sites.

- 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 the entity's website):

**Monetary**

	NGRBC Principle	Name of regulatory / enforcement agencies / judicial Institutions	Amount (In INR)	Brief of the case	Has an appeal been preferred (Yes/ NO)
Penalty / Fine	NIL	NIL	NIL	NIL	Nil
Settlement*	NIL	NIL	NIL	NIL	Nil
Compounding Fee	NIL	NIL	NIL	NIL	NIL

\*No Cases reporting during the Year



**BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)**

**Non-Monetary**

	<b>NGRBC Principle</b>	<b>Name of regulatory / enforcement agencies / judicial Institutions</b>	<b>Brief of the case</b>	<b>Has an appeal been preferred (Yes/ NO)</b>
Imprisonment	NIL	NIL	NIL	NIL
Punishment*	NIL	NIL	NIL	NIL

\*No Cases reporting during the Year

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

<b>Case details</b>	<b>Name of the regulatory / enforcement agencies / judicial institutions</b>
No Cases reporting during the Year	NIL

4. Does the entity have an anti-corruption or anti-bribery policy? If Yes, provide details in brief and if available, provide a web-link to the policy.

Yes. The Company has 'zero tolerance' of any practice that may be classified as corruption. The objective of this policy is to serve as a guide for all directors, executives, employees and associated persons for ensuring compliance with applicable anti-bribery laws, rules and regulations.

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

	<b>FY 2023-24 Current Financial Year</b>	<b>FY 2022-23 Previous Financial Year</b>
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	NIL	NIL
Workers	NIL	NIL

6. Details of Complaints with regard to conflict of interest: **NA**

	<b>FY 2023-24 Current Financial Year</b>		<b>FY 2022-23 Previous Financial Year</b>	
	<b>Number</b>	<b>Remarks</b>	<b>Number</b>	<b>Remarks</b>
Numbers of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	NIL	NIL	NIL
Numbers of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL	NIL	NIL	NIL

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: No Cases or Complaints in above matters

**Leadership Indicators**

1. Awareness programmes conducted for value chain partners on any of the Principles during the financial year:

<b>Total Number of awareness Programmes held Safety Program</b>	<b>Topics / principles covered under the training</b>	<b>%age of value chain partners covered (by value of business done with such partners) under the awareness programmes</b>

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same.

## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

Yes, ACIL has a Code of Conduct for all members of the Board, which requires all Directors of the Company to always act in the interest of the Company and ensure that any other business or personal association which they may does not involve any conflict of interest with the operations of the Company.

In case of any actual or potential conflicts of interest, the concerned Director is required to immediately report such conflicts and seek approvals as required by the applicable law and under Company’s policies. The Company receives an annual declaration from its Board of Directors and all employees confirming adherence to the Code of Conduct, which includes the provisions on dealing with conflict of interest.

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

#### Essential Indicators

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

	Current Financial Year	Previous Financial Year	Detail of improvements in environmental and social impacts	
R & D	Nil	Nil	Nil	Nil
Capex	Nil	Nil	Nil	Nil

- a. Does the entity have procedures in place for sustainable sourcing? (Yes/No): No
- b. If yes, what percentage of inputs were sourced sustainably? NA
3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.  
  
Recycling the product is not applicable as the company is not engaged in manufacturing activities. Hazardous wastes and other wastes are disposed-off as per the statutory provisions applicable to the nature of business carried by the Company.
4. Whether Extended Producer Responsibility (EPR) is applicable to the entity’s activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same. Not Applicable

#### Leadership Indicators

1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format? The Company did not conduct life cycle assessment.
2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same. No Assessment
3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry): Nil
4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format: Not Applicable
5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category. Not Applicable



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

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

**Essential Indicators**

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

Category	%age of Employees covered by										
	Total	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits*		Day Care Facilities	
	Number	%age	Number	%age	Number	%age	Number	%age	Number	Number	%age
*The Company does not have a paternity policy											
<b>Permanent Employees</b>											
Male	2938	905	30.08	0	0	0	0	0	0	0	0
Female	57	22	38.6	0	0	57	100	0	0	0	0
Total	2995	927	68.68	0	0	0	0	0	0	0	0
<b>Other than Permanent Employees</b>											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

\*The Company does not have a paternity policy

b. Details of measures for the well-being of Workers:

Category	%age of Employees covered by										
	Total	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits*		Day Care Facilities	
	Number	%age	Number	%age	Number	%age	Number	%age	Number	Number	%age
<b>Permanent Employees</b>											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0
<b>Other than Permanent Employees</b>											
Male	15557	0	0	15557	100	0	0	0	0	0	0
Female	802	0	0	802	100	0	0	0	0	802	100
Total	16359	0	0	16359	100	0	0	0	0	802	100

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

Benefits	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	No. of Employees covered as a %age of Total Employees	No. of Workers covered as a %age of Total of Total Workers	Deducted and deposited with the authority (Y/N / N.A)	No. of Employees covered as a %age of Total Employees	No. of Workers covered as a %age of Total of Total Workers	Deducted and deposited with the authority (Y/N / N.A)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	100%	100%	Yes	100%	100%	Yes
Others- please specify						

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

**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, **Most of the Company permanent projects and sites are accessible to differently abled people with wheel chairs (VIC, Through, ramps and lift). The Company is taking steps provide the facilities to support. The needs of individuals with disability and preponing the remaining premises for accessibility infrastructures.**

- 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. **The Company is committed to providing equal opportunity in employment and creepily an inclusive work environment.**
- 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	0	0	0	0
Female	0	0	0	0
Total	0	0	0	0

- 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	Complaint box at Office and Sites
Other than permanent workers	Complaint box at Office and Sites
Permanent Employees	HR Department – Through Email or
Other than permanent employees	HR Department – Through Email

- 7. Membership of employees and worker in association(s) or Unions recognized by the listed entity: **Not Applicable**
- 8. Details of training given to employees and workers:

Category	FY 2023-24 (Current Financial Year)					FY 2022-23 (Previous Financial Year)				
	Total (A)	On health and safety measures(B)		On skill up gradation ©		Total (D)	On health and safety measures (E )		On skill up gradation (F)	
		No. (B)	% (B/A)	No. ©	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees (Project Staff)										
Male	2938	600	21%	0	100	2449	720	29%	0	0
Female	57	10	18%	0	100	57	15	26%	0	0
Total	2995	610	39%	0	100	2506	735	55%	0	0
Workers										
Male	15557	15557	100	15557	100	11550	11550	100	11550	100
Female	802	802	100	802	100	588	588	100	588	100
Total	16359	16359	100	16359	100	12138	12138	100	12138	100



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Total (A)	No . (B)	%age (B/A)	Total (C)	No . (D)	%age (D/C)
<b>Employees</b>						
Male	2938	2938	100	2449	2449	100
Female	57	57	100	57	57	100
Total	2995	2995	100	2506	2506	100
<b>Workers</b>						
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0
Total	0	0	0	0	0	0

WORKERS DETAILS ARE NOT AVAILABLE

**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, 100% workers and staff are covered in Safety Management System (SMS).
- What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?  
Work Methodology with identified hazard identification and Risk Assessment techniques.
- Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)  
Yes, all activities are analyzed before start and appropriate action has been taken to mitigate the hazard(s). All workers are free to report near miss/ hazard to area supervisor and they are being motivated to report as much as possible.
- Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)  
Yes, Medical centers and first aid policies are available for both employees and workers

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

Safety Incident/Number	Category	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	None	None
	Workers	86 Millions Safe Man hours	68 Millions Safe Man hours
Total recordable work-related injuries	Employees	None	None
	Workers	143	154
No. of fatalities	Employees	0 (Zero)	0 (zero)
	Workers	08 (eight)	02 (two)
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0 (zero)	0 (zero)
	Workers	0 (zero)	0 (zero)

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

ACIL done for each incident and appropriate action has been taken accordingly with proper compliances.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (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	None	N.A	No formal complaint has been registered, we have system in place wherein working condition are analyzed before start any activity. No activity starts in case of unsafe working condition.	None	N.A	No formal complaint has been registered, we have system in place wherein working condition are analyzed before start any activity. No activity starts in case of unsafe working condition.
Health & Safety	None	N.A		None	N.A	

14. Assessments for the year:

All RO and our HO is audited by third party (as per requirement of client) for HSE. Apart from that each site is covered individually for HSE audit on monthly basis by the Company.	% of your sites and offices that were assessed 100%
Health and safety practices	Third party audit has been conducted on regular basis on as per requirement of client.
Working Conditions	Third party audit has been conducted on regular basis on as per requirement of client.

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.

**Thorough RCA (root cause Accident) has been conducted for each injury (minor/major) and HSE Plane and other respective documents like HIRA, SOP, SWS etc. are updating regularly.**

**Leadership Indicators**

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N)

**The Company extends Insurance coverage for work related death of the employee or Workers.**

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

**Periodical reviews are done with value chain partners (vendors, PC etc.) to ensure they are complying with Statutory obligations, laws, timely payments of dues and taxes are part of the contracts/orders.**



**BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)**

3. Provide the number of employees / workers having suffered high consequence work- related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total No. of affected employees / workers		No. of employees /workers that are rehabilitated and [laced in suitable employment or whose family members have been placed in suitable employee	
	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Employees	NIL	NIL	NIL	NIL
Workers	NIL	NIL	NIL	NIL

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No) : **Yes**
5. Details on assessment of value chain partners: Not Applicable

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	-
Working Conditions	-

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners. Through SOPs and HSE Guidelines.

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

**Essential Indicators**

1. Describe the processes for identifying key stakeholder groups of the entity.

The stakeholders that could be identified can be employees, shareholders and investors, clients, regulators, lenders, credit rating agencies, communities and non-governmental organizations. Key stakeholders are identified in consultation with the Company’s management. The Company understands that a broad and inclusive materiality process, including stakeholder engagement with individual or group of individuals or institutions that adds value to the business chain, is identified as a key stakeholder.

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 & Marginalized Group (Yes/NO)	Channel of Communications (Email, SMS, News Papers, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website) other	Frequency of engagement (Annually / Half Yearly/ Quarterly/ Others – Please specify)	Purpose of scope of engagement including key topics and concerns raised during such engagement
Shareholders	NO	Website, Newspapers, Stock Exchange Intimations, Emails, SMS, Courier etc.	Quarterly/ Half Yearly/ Annually	Investment, various projects undertaken by ACIL, sustainable development, upcoming project information by Press Release



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/NO)	Channel of Communications (Email, SMS, News Papers, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website) other	Frequency of engagement (Annually / Half Yearly/ Quarterly/ Others – Please specify)	Purpose of scope of engagement including key topics and concerns raised during such engagement
Regulators	NO	Emails, Notice board, in person meeting	Quarterly/ Half Yearly/ Annually	All the consent requirements related to environment, health and sustainability
Employees	NO	Meetings, inductions, grievance addressal	As and when needed	Performance, leaves, education, training, career enhancement
Board of Directors	NO	Meetings	Quarterly/ Half Yearly/ Annually	Financial Results POSH, upcoming project information, planning meetings etc.
MSME	NO	Engagement as supplier	Regularly at corporate office as well at project locations	Engagement through supplier development programme
Workers Permanent as well contractual	NO	Engagement through Health and Safety Committee meetings, hazard identification etc.	Regularly	Safety committee meetings to ensure the safety at work place/ Sites

**Leadership Indicators**

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

One of the crucial methods used by ACIL to determine and rank the most important concerns is materiality. Through a process that is carried out in cooperation with the company’s management, key stakeholders are identified. clients, workers, shareholders, investors, government and regulatory authorities, local communities and non-governmental organizations, staffing agencies and other suppliers are all on the prioritised list. The production of this report then includes a stakeholder engagement activity involving both internal and external stakeholders.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity

Corporate Governance is core to ACIL business operations and stakeholder consultation plays a vital role in decision making, policy making, and setting strategies and activities for the company. Stakeholder inclusiveness and feedback is incorporated into company’s activities, action plans, and appropriately into policies, as and when required

3. Provide details of instances of engagement with and action taken to address the concerns of vulnerable / marginalized stakeholder’s groups.

ACIL is committed to the concerns of its stakeholders and strives to maintain good standards of Corporate Social Responsibility (CSR) and Sustainability in its business activities. To meet this commitment, ACIL will respect the rule of law, local communities, and societies at large and will make conscious efforts to enhance the quality of life and environmental sustainability through its CSR and Sustainability programmes.



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

**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 2022-23 (Previous Financial Year)		
	Total (A)	No. of employees / workers covered (B)	%age (B/A)	Total (C)	No. of employees / workers covered (D)	%age (D/C)
<b>Employees</b>						
Permanent	2995	100%	100%	2506	2506	100%
Other than Permanent	0	0	0	0	0	0
Total Employees	2995	100%	100%	2506	2506	100%
<b>Workers</b>						
Permanent						
Other than Permanent	16359	16359	100%	12138	12138	100%
Total Workers	16359	16359	100%	12138	12138	100%

Training on various issues related to human rights are covered for new employees / workers, EHS Training, POSH, Code of Conduct etc.

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

Category	FY 2023-24 (Current Financial Year)					FY 2022-23 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. C	% C/A		No. (E)	% (E/D)	No. F	% F/D
<b>Employees</b>										
<b>Permanent</b>										
Male	2938	198	6.73	2740	93.26	2449	339	13.84	2110	86.15
Female	57	8	14	49	86	57	3	5.26	54	94.74
<b>Other than Permanent</b>										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
<b>Workers</b>										
<b>Permanent</b>										
Male	0	0	0	0	0	0	0		0	0
Female	0	0	0	0	0	0	0		0	0
<b>Other than Permanent</b>										
Male	15557	15557	100		0	11550	11550		0	0
Female	802	802	100		0	588	588		0	0

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

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

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BOD)	4	11,25,000/-	0	N.A
Key Managerial Personnel	2	2,75,751/-	0	N.A
Employees other than BOD and KMP	2991	40,715/-	57	42,501/-
Workers	Nil	N.A	Nil	N.A

3. 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, ACIL has an internal procedure that handles all human rights impacts or issues.

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

Complaints Committee set up to redress complaints received regarding sexual harassment. The Committee will comprise of four members out of which at least two members will be of same gender as that of complainant.

5. With respect to other Human Rights issues, the below mechanism is in place:

- Whistle Blower policy
- Sending the complaint in the form of protected disclosure or contacting any member of the committee formed to redress Sexual Harassment issues

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

	FY 2023-24 Current Financial Year			FY 2022-23 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	NIL	NIL	-	NIL	NIL	-
Discrimination at workplace	NIL	NIL	-	NIL	NIL	-
Child Labour	NIL	NIL	-	NIL	NIL	-
Forced Labour/ Involuntary Labour	NIL	NIL	-	NIL	NIL	-
Wages	NIL	NIL	-	NIL	NIL	-
Other human rights related issues	NIL	NIL	-	NIL	NIL	-

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

The Company has a whistle Blower Policy wherein the Employee report without fetor of relation, any wrong precaution unethical behavior or non-compliances.

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

Yes all business contracts and agreements with ACIL are bound by the Code of Conduct, and abiding by the fundamentals of Human Rights is a pre-requisite to conducting the business.



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

9. Assessments for the year:

	<b>% of your sites and offices that were assessed (by entity or statutory authorities or third parties)</b>
Child labour	Compliance - no child labour
Forced/involuntary labour	Internal Assessment through ESH, HR and IR
Sexual harassment	HR
Discrimination at workplace	HR
Wages	IR
Others – please specify	NIL

10. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

With a detailed assessment of topics mentioned above related to Human Rights, the Company has followed the applicable laws. Hence, it does not foresee any significant risks/concerns.

**Leadership Indicators**

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

The Company has not received any grievances or complaints regarding Human Rights Violation for the FY 2023-2024.

The following tools and mechanism were implemented to strengthen the Human Rights Policy in the Company:

- Whistle blower policy allows for anonymous disclosures in the form of Protected Disclosure.
- Whistle Blower policy covers wide range of malpractices that could result in Human Rights Violation.

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

The Company has a Code of Conduct & Ethics in place to ensure that all Human Rights protocols are respected and followed.

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

Yes, The sites/offices are accessible to differently abled visitors, as per requirements of the right of the persons with Disabilities Act, 2016.

4. Details on assessment of value chain partners: Not Applicable

	<b>% of value chain partners (by value of business done with such partners) that were assessed</b>
Sexual Harassment	Not Applicable
Discrimination at workplace	Not Applicable
Child Labour	Not Applicable
Forced Labour/Involuntary Labour	Not Applicable
Wages	Not Applicable
Others – please specify	Not Applicable

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above. Not Applicable

## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

**PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment****Essential Indicators**

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total electricity consumption (A)	20,15,61,45,14,078	10,07,80,72,57,039
Total fuel consumption (B)	7,48,53,35,84,812	374,26,67,92,406
Energy consumption through other sources (C)		-
Total energy consumption (A+B+C)	27,64,14,80,98,890	13,82,07,40,49,445
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	71.70	48.6921
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

**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. No

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.

**Not Applicable**

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	6,004	2,794
(ii) Groundwater	23,67,293.76	25,02,591.905
(iii) Third party water	7,22,13,671.37	88,809
(iv) Seawater / desalinated water		NA
(v) Others		72
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	<b>7,45,86,969.13</b>	<b>25,94,266.905</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>7,45,86,769.13</b>	<b>25,90,102.905</b>
<b>Water intensity per rupee of turnover (Water consumed / turnover)</b>	<b>0.0019</b>	<b>0.0091</b>
<b>Water intensity (optional) – the relevant metric may be selected by the entity</b>	-	-

**Note:** Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

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



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

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

Parameter	Please specify unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
NOx	KG	70.614	78.46
Sox	KG	42.84	47.6
Particulate matter (PM)	KG	251.001	278.89
Persistent organic pollutants (POP)	KG	-	-
Volatile organic compounds (VOC)	KG	-	-
Hazardous air pollutants (HAP)	KG	-	-
Others – please specify	KG	-	-

**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. **No**

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

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tons of CO <sub>2</sub> equivalent	This Source emission data calculation shall be initiated this year onwards.	
Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tons of CO <sub>2</sub> equivalent		
Total Scope 1 and Scope 2 emissions per rupee of Turnover			
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity			

**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.

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

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Total Waste generated (in metric tons)</b>		
Plastic waste (A)	92.43	102.7
E-waste (B)	17.793	19.77
Bio-medical waste (C)	1.08	1.2
Construction and demolition waste (D)	2,71,546.308	3,01,718.12
Battery waste (E)	1.8	2
Radioactive waste (F)	-	1
Other Hazardous waste. Please specify, if any. (G)	16.83	18.7
Other Non-hazardous waste generated (H) Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	363.258	403.62
<b>Total (A+B + C + D + E + F + G+ H)</b>	<b>2,72,039.50</b>	<b>3,02,267.11</b>

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
<b>Category of waste</b>		
(i) Recycled	NA	NA
(ii) Re-used	NA	NA
(iii) Other recovery operations	NA	NA
<b>Total</b>	<b>NA</b>	<b>NA</b>
For each category of waste generated, total waste disposed by nature of disposal method (in metric tons)		
<b>Category of waste</b>		
(i) Incineration	NA	NA
(ii) Landfilling	NA	NA
(iii) Other disposal operations	NA	NA
<b>Total</b>		

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

- 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.
- 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.

- 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 communcated in public domain (Yes/No)	Relevant Web link
Bongaigaon New Medical College and Hospital, Assam	EC22B000AS151952	03-12-2022	Yes	Yes	<a href="https://environmentclearance.nic.in/Statercord.aspx?State_Name=Assam">https://environmentclearance.nic.in/Statercord.aspx?State_Name=Assam</a>
5000 Seating Capacity Public Auditorium at Guwahati, Assam	EC24B038AS120187	04-04-2024	Yes	Yes	same as above
BIHAR ANIMAL SCIENCE UNIVERSITY PATNA	EC22B039BR191451	30-04-2022	Yes	Yes	<a href="https://environmentclearance.nic.in/Statercord.aspx?State_Name=Bihar">https://environmentclearance.nic.in/Statercord.aspx?State_Name=Bihar</a>

- 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). **Yes**



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

If not, provide details of all such non-compliances, in the following format: (No instance of non-compliance.)

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
(No instance of non-compliance.)				

**Leadership Indicators**

- Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format:

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>From renewable sources</b>		
Total electricity consumption (A)	20,15,61,45,14,078	10,07,80,72,57,039
Total fuel consumption (B)	7,48,53,35,84,812	3,74,26,67,92,406
Energy consumption through other sources (C)	-	-
<b>Total energy consumed from renewable sources (A+B+C)</b>	<b>27,64,14,80,98,890</b>	<b>13,82,07,40,49,445</b>
<b>From non-renewable sources</b>		
Total electricity consumption (D)	20,15,61,45,14,078	10,07,80,72,57,039
Total fuel consumption (E)	7,48,53,35,84,812	3,74,26,67,92,406
Energy consumption through other sources (F)	-	-
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	<b>27,64,14,80,98,890</b>	<b>13,82,07,40,49,445</b>

**Note:** Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. NO

- Provide the following details related to water discharged:

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) To Surface water	NA	NA
- No treatment		
- With treatment – please specify level of treatment		
(ii) To Groundwater	NA	NA
- No treatment		
- With treatment – please specify level of treatment		
(iii) To Seawater	NA	NA
- No treatment		
- With treatment – please specify level of Treatment		
(iv) Sent to third-parties	NA	NA
- No treatment		
- With treatment – please specify level of treatment		
(v) Others	NA	NA
- No treatment		
- With treatment – please specify level of treatment		
<b>Total water discharged (in kilolitres)</b>	<b>NA</b>	<b>NA</b>



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

**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.

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

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

- (i) Name of the area
- (ii) Nature of operations
- (iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	6,004.00	2794
(ii) Groundwater	23,67,293.76	25,02,591.905
(iii) Third party water	7,22,13,671.37	88809
(iv) Seawater / desalinated water		NA
(v) Others		72
<b>Total volume of water withdrawal (in kilolitres)</b>	<b>7,45,86,969.13</b>	<b>25,94,266.905</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>7,45,86,769.13</b>	<b>25,90,102.905</b>
Water intensity per rupee of turnover (Water consumed / turnover)	0.0019	0.0091
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) Into Surface water	NA	NA
- No treatment		
- With treatment – please specify level of treatment		
(ii) Into Groundwater	NA	NA
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into Seawater	NA	NA
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties	NA	NA
- No Treatment		
- With treatment – please specify level of treatment		
(v) Others	NA	NA
- No Treatment		
- With treatment – please specify level of treatment		

**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.



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

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

Parameter	Unit	FY2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Scope 3 emissions per rupee of turnover (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	This Source emission data calculation shall be initiated this year onwards.	
Total Scope 3 emissions per rupee of turnover			
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

**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.

Not Applicable

- With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.
- If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
N.A.	N.A.	N.A.	N.A.

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

- Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard. **NA**
- Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts. **NA**

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

**Essential Indicators**

- Number of affiliations with trade and industry chambers/ associations. **NA**
  - 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. **Not Applicable**

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Not Applicable	Not Applicable

Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format: **Not Applicable**

## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

## Leadership Indicators

1. Details of Public Policy positions advocated by the entity:

Sl.	Public Policy Advocated	Method Resorted for such advocacy	Whether information available in public domain (Yes/NO)	Frequency of review by Board (Annually / Half Yearly / Quarterly/ Others Please specify)	Web link, if available
			NA		

**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.

The provisions of Social Impact Assessment as mentioned under Section 135 of the Companies Act, 2013 is not applicable on any of the CSR projects of the Company.

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format: **NA**
3. Describe the mechanisms to receive and redress grievances of the community. **NA**
4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	8%	5%
Directly from all India basis	65%	60%

## Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above): **Not Applicable**
2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies: **NA**
3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No) **NO**
- (b) From which marginalized /vulnerable groups do you procure? **No**
- (c) What percentage of total procurement (by value) does it constitute? **NA**
4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge : **Not Applicable**
5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved. **Not Applicable**



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Projects	No. of Persons Benefited from CSR Projects	% of Beneficiaries from Vulnerable and Marginalised Groups
1.	Swachh Parayavaran Trust at 1105, Padma Tower-5, Rajendra Place, Near Patel Nagar, New Delhi-110008  (Plot No.7, KH No. 3118, Dabri Extn. New Delhi – 110045)	Promoting education, including special education and employment enhancing vacation skills especially among children, women, and elderly and differently abled and live hood enhancement project. No. of beneficiaries are not identified, The Company has spent CSR amount to the Non-Government organisation for Social Cause in connected peoples.	100%
2.	Mata Krishnawanti Memorial Education Society (Regd.) having it Office at Richmond Global School, Campus, N S Road Mianwali Nagar, Paschim Vihar, New Delhi - 110087	Promoting education, including special education and employment enhancing vacation skills especially among children, women, and elderly and differently abled and live hood enhancement project. No. of beneficiaries are not identified, The Company has spent CSR amount to the Non-Government organisation for Social Cause in connected peoples.	100%

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

**Essential Indicators**

- Describe the mechanisms in place to receive and respond to consumer complaints and feedback. The Company is construction company to deliver projects for its clients. It does not have any end consumer as Stake holders.
- Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:

	As a percentage to total turn over
Environmental and social parameters relevant to the products	we don't have consumer product or product range
Safe and responsible usage	we don't have consumer product or product range
Recycling and/or safe disposal	we don't have consumer product or product range

- Number of consumer complaints in respect of the following:

	FY 2023- 2024			FY 2022-2023		
	Received during the year	Pending resolution at the end of year	Remark	Received during the year	Pending resolution at the end of year	Remark
Data Privacy	0	0	Nil	0	0	Nil
Advertising	Nil	Nil		Nil	Nil	
Cyber-security	0	0	Nil	0	0	Nil
Restrictive Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Unfair Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Others*	Nil	Nil	Nil	Nil	Nil	Nil

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## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (Contd.)

4. Details of instances of product recalls on account of safety issues: Not Applicable.
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 of the policy. Yes, we do not have any policy, but data is secured through server which have protection of all kinds of virus etc
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. None

### Leadership Indicators

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).  
[www.acilnet.com](http://www.acilnet.com)
2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.  
The Company doesn't have any such product. The Project safety plan at the work site is good enough to take care of project safety for all the staff workers and others associated with the project.
3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services. Not applicable
4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No) NA  
We are Service Industry, relations with clients are satisfactory
5. Provide the following information relating to data breaches:
  - a. Number of instances of data breaches along-with impact: No Case during the year
  - b. Percentage of data breaches involving personally identifiable information of customers: **NIL**