

Business Responsibility & Sustainability Reporting

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity	L26942GJ1981PLC004717
2. Name of the Listed Entity	Ambuja Cements Limited
3. Year of incorporation	1981
4. Registered office address	Adani Corporate House Shantigram, Near Vaishno Devi Circle, S. G. Highway, Ahmedabad – 382 421, Gujarat, India
5. Corporate address	Adani Corporate House Shantigram, Near Vaishno Devi Circle, S. G. Highway, Ahmedabad – 382 421, Gujarat, India
6. E-mail	investors.relation@adani.com
7. Telephone	+91 - 792656 5555
8. Website	https://www.ambujacement.com
9. Financial year for which reporting is being done	FY 2025-26
10. Name of the Stock Exchange(s) where shares are listed	BSE, NSE and Luxembourg
11. Paid-up Capital	₹ 4,943,646,956
12. Name and contact details (telephone, e-mail address) of the person who may be contacted in case of any queries on the BRSR report	Name: Neeru Bansal Address: Adani Corporate House, Shantigram, Near Vaishno Devi Circle, S.G. Highway, Ahmedabad – 382421 Contact: +91-9825386934 E-mail ID: neeru.bansal@adani.com
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Disclosures made in this report are on a standalone basis. Details of Sanghi Industries Limited (SIL) and Penna Cement industries Limited, which recently got merged with Ambuja Cements Limited, are included in the standalone details. Details of subsidiaries and joint ventures are not included here.
14. Name of assurance provider	SGS India Private Limited
15. Type of the assurance obtained	Reasonable assurance for BRSR Core and Limited Assurance for other parameters as per International Standard Assurance Engagement (ISAE) 3000 (revised) and ISAE (3410)

II. Products/services

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

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

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

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

III. Operations

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

Location	Number of plants	Number of offices	Total
National	23	53	76
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National	23 States, 5 UTs and 628 districts
International	1 Country

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

Yes, Exports contribute approximately 0.019% of the entity's total turnover during the reporting period.

c. A brief on types of customers

Individual Home Builders, Developers, Infrastructure projects, Masons and Contractors, and Professionals, etc.

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)	3867	3746	96.87%	121	3.13%
2.	Other than Permanent (E)	1138	1101	96.75%	37	3.25%
3.	Total employees (D + E)	5005	4847	96.84%	158	3.16%
WORKERS						
4.	Permanent (F)	889	884	99.44%	5	0.56%
5.	Other than Permanent (G)	15	15	100%	0	0%
6.	Total workers (F + G)	904	899	99.45%	5	0.55%

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)	3	3	100%	0	0%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	Total differently abled employees (D + E)	3	3	100%	0	0%
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	5	5	100%	0	0%
5.	Other than permanent (G)	0	0	0%	0	0%
6.	Total differently abled workers (F + G)	5	5	100%	0	0%

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No.(B)	% (B/A)
Board of Directors	8	1	12.5%
Key Management Personnel	3	0	0%

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)			FY 2023-24 (Prior to the Previous Financial Year)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	25.59%	23.68%	25.53%	25.58%	44.69%	26.20%	25.99%	37.78%	26.38%
Permanent Workers	0.79%	0.00%	0.79%	14.32%	66.67%	14.57%	27.89%	22.22%	27.87%

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

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

Sr. No.	Name of the holding/subsidiary/associate companies/joint ventures (A)	Indicate whether holding/Subsidiary/ Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	ACC Limited	Subsidiary	50.05%	Yes
2	Orient Cement Limited	Subsidiary	72.66%	Yes
3	Sanghi Industries Limited*	Subsidiary	58.08%	Yes
4	Chemical Limes Mundwa Private Limited	Subsidiary	100%	No
5	M G T Cements Private Limited	Subsidiary	100%	No
6	Ambuja Shipping Services Limited	Subsidiary	100%	No
7	Foxworth Resources and Minerals Ltd.	Subsidiary	100%	No
8	OneIndia BSC Private Limited	Joint Venture	50%	No
9	Lotis IFSC Private Limited	Subsidiary	100%	No
10	Ambuja Concrete North Private Limited	Subsidiary	100%	No
11	Ambuja Concrete West Private Limited	Subsidiary	100%	No
12	Adani Cement Industries Limited	Subsidiary	100%	No
13	Penna Cement Industries Limited**	Subsidiary	99.94%	No
14	Counto Microfine Products Private Limited	Joint Venture	50%	No
15	Wardha Vaalley Coal Field Private Limited	Joint Operation	27.27%	No

* For Sanghi Industries Limited: Merged w.e.f. March 12, 2026

** For Penna Cement Industries Limited: Merged w.e.f. April 10, 2026

VI. CSR Details

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

(ii) Turnover (in ₹): 25,062 Crores

(iii) Net worth (in ₹): 52,558 Crores

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 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes (https://www.ambujacement.foundation.org/contact-us)	41	13		0	0	
Investors (other than shareholders)	Yes (investors.relation@ambujacement.com)	0	0		0	0	
Shareholders	Yes https://www.ambujacement.com/investors/investor-services	126	0		94	2	
Employees and workers	https://www.ambujacement.com/Upload/PDF/Whistle_Blower_Policy_ACL.pdf	11	1		8	0	
Customers	Yes (consumer.care@adani.com)	4	0		6	1	
Value Chain Partners	Yes (https://www.ambujacement.com/contact-us)	1	0		1	0	
Other (please specify)	Yes (https://www.ambujacement.com/contact-us)	18	1		13	1	

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

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

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Water management	Risk and Opportunity	<p>Risk- Water being a shared resource, it is essential for business to use it in a responsible way. The risks can be conflicts with local communities and stakeholders over water rights and usage, potential water scarcity or quality issues due to over-extraction or pollution, and regulatory constraints on water abstraction permits or discharge standards.</p> <p>Opportunity- By demonstrating commitment to conserving water resources, we can build stronger relationships with local communities and government. This will help us in securing and maintaining social licenses to operate, especially in water-stressed regions. In future, the company may qualify for government incentives aimed at promoting water conservation and sustainability initiatives.</p>	<p>We have been investing in rainwater harvesting initiatives, restoring village ponds, construction of check dams, water conservation at closed mines and groundwater recharge for a long time to mitigate the risk. As a result, the company is now water positive. The Company uses more than 50% of its water requirements in cement manufacturing from harvested rainwater</p>	Negative/ Positive
2	Air quality	Risk	<p>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.</p>	<p>We focus on improving air quality in the surrounding environment. We monitor the plants' stack emissions through the Continuous Emission Monitoring System. We install and maintain air pollution control measures such as bag filters and ESPs.</p>	Negative
3	Circular Economy	Opportunity	<p>Circular economy offers great opportunity to lower the use of natural resources and fossil fuels in cement production and reduces carbon emissions.</p>	-	Positive

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Climate and Energy	Risk and Opportunity	<p>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.</p> <p>Opportunity- Energy cost is a major cost in cement manufacturing. We continuously strive to reduce our specific thermal energy consumption and specific electrical energy consumption to optimize our energy costs. In addition, it is directly related to carbon emissions and by optimising energy consumption and use of green power, we can lower our carbon emissions.</p>	<p>The Company has approximately 70% of products in its portfolio which are blended products with lower carbon footprint.</p> <p>Further, we are investing more and more in renewal energy and green energy from WHRS. In addition, we have set ambitious targets for Thermal Substitution Rates (TSR) by using alternate fuels.</p>	Negative/ Positive
5	Biodiversity	Risk and Opportunity	<p>Risk- Land disturbance and habitat fragmentation from operational activities can lead to biodiversity degradation.</p> <p>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.</p>	<p>We adhere to Indian national regulations and are a signatory to India Business and Biodiversity Initiative (IBBI) of the Confederation of Indian Industry (CII), and Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ). We assess the impacts on biodiversity and ecosystem services through set KPIs. This helps in conservation of ecosystem. The Company Ambuja Cements Limited is a TNFD adopter company.</p>	Negative/ Positive

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6	Sustainable Construction	Opportunity	Intervention of sustainable practices and technologies such as use of supplementary cementitious materials, increased Thermal Substitution Rate (TSR), and efficient concrete use help drive down carbon emissions from cement production and hence help to reduce the carbon footprint.	-	Positive
7	Human Capital Development	Opportunity	Through continuous learning and development and strengthened employee relations, we can mitigate succession planning risks, address skills gaps and ensure continuity of leadership and expertise. It will also help in being competitive in the marketplace and stay ahead of trends. Human Capital development will also contribute to an overall learning culture in the organisation.	-	Positive
8	Diversity and Inclusion	Opportunity	Employee diversity leads to increased creativity and innovation, improved communication and teamwork, and a greater understanding and appreciation of different cultures. Additionally, a diverse workforce can help to attract and retain top talent and can provide a competitive advantage for organisations.	-	Positive
9	Human Rights	Risk and Opportunity	<p>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

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
10	Occupational Health and Safety	Risk and Opportunity	<p>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>	<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</p>	Negative/ Positive
11	Community Relations	Opportunity	<p>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.</p>	-	Positive
12	Customer Relationship Management	Opportunity	<p>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.</p>	-	Positive
13	Corporate Governance and business ethics	Opportunity	<p>Effective governance mechanism in the organisation gives an opportunity of building greater trust among the stakeholders and creates long-term value for them.</p>	-	Positive

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
14	Risk Management	Opportunity	Enhanced Risk awareness and in-place emergency preparedness plans help to better foresee risks that may emerge due to climate change, regulations, sustained supply of raw material, funds, etc. and geopolitical developments. This helps to stay one step ahead and ensure business continuity and regulatory resilience.	-	Positive
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 on the environment, social wellbeing, value chain and brand image. Additionally, it might also lead to cases of regulatory non-compliances and fines.</p> <p>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 ESG competency of suppliers while onboarding as well as ESG assessment of suppliers. Corrective actions are taken where there are gaps.	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 digitalization and innovation, monitoring and analysis of data in real time would lead to quicker identification and resolution of issues. As a result, this will ensure management of systems and processes more effectively.</p>	With increased digitization, and heavy dependence on technology systems, it has become critical for us to ensure implementation of SOPs and policies, conduct periodic internal and external (third-party) audits and tests to check the resilience of the IT infrastructure from hackers, cyber-attacks, malware etc.	Positive/ Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9												
Policy and management processes																					
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y												
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y												
c. Web Link of the Policies, if available	https://www.ambujacement.com/investors/policies																				
2. Whether the entity has translated the policy into procedures. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y												
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes, Value chain partners are expected to comply the applicable policies of the Company while executing any work for the company																				
4. Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) 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 ▪ ISO 27001:2022 ▪ GHG Protocol ▪ Cement Sustainability Initiative of WBCSD 		<ul style="list-style-type: none"> ▪ GCCA ▪ Leadit ▪ TNFD ▪ SBTi ▪ UNGC ▪ WEF's Net Zero Cluster 																		
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	We have commitments, goals and targets set for 2030 <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Parameter</th> <th style="text-align: left;">Target Year 2030</th> </tr> </thead> <tbody> <tr> <td>CO₂ emissions</td> <td>Gross Scope 1 Emission: 442 kg/tonne of Cementitious materials Scope 2: 10 kg/tonne of Cementitious materials</td> </tr> <tr> <td>Circular Economy</td> <td>Consume 21 million tons per year of waste derived resources</td> </tr> <tr> <td>Water Positive</td> <td>10x Water Positive</td> </tr> <tr> <td>CSR Outreach</td> <td>5 million Outreach</td> </tr> <tr> <td>Tree plantation</td> <td>2.4 million</td> </tr> </tbody> </table>									Parameter	Target Year 2030	CO ₂ emissions	Gross Scope 1 Emission: 442 kg/tonne of Cementitious materials Scope 2: 10 kg/tonne of Cementitious materials	Circular Economy	Consume 21 million tons per year of waste derived resources	Water Positive	10x Water Positive	CSR Outreach	5 million Outreach	Tree plantation	2.4 million
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6. Performance of the entity against specific commitments, goals and targets along with reasons in case the same are not met.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Parameter</th> <th style="text-align: left;">April 2025 to March 2026</th> </tr> </thead> <tbody> <tr> <td>CO₂ emissions</td> <td>Gross Scope 1 Emission: 595 kg/tonne of Cementitious materials Scope 2: 18.5 kg/tonne of Cementitious materials</td> </tr> <tr> <td>Circular Economy</td> <td>Consumed 9.78 million tons per year of waste derived resources</td> </tr> <tr> <td>Water Positive</td> <td>12.1x Water Positive</td> </tr> <tr> <td>CSR Outreach</td> <td>3.72 million Outreach till FY26</td> </tr> <tr> <td>Tree plantation</td> <td>2.77 lakh in FY26 & 2.25 million till date</td> </tr> </tbody> </table>									Parameter	April 2025 to March 2026	CO ₂ emissions	Gross Scope 1 Emission: 595 kg/tonne of Cementitious materials Scope 2: 18.5 kg/tonne of Cementitious materials	Circular Economy	Consumed 9.78 million tons per year of waste derived resources	Water Positive	12.1x Water Positive	CSR Outreach	3.72 million Outreach till FY26	Tree plantation	2.77 lakh in FY26 & 2.25 million till date
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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	<p>FY 2025-26 has been a pivotal year for Ambuja Cements Limited as we advance our ESG excellence journey with a clear vision: to grow responsibly and achieve Net Zero emissions by 2050. Sustainability remains central to our business strategy, and we are committed to embedding environmental stewardship, social responsibility, and governance excellence across our operations.</p> <p>This year, we accelerated our renewable energy roadmap, achieving a 31% green power share and taking decisive steps toward our 60% target by FY 2027-28. Investments in R&D and breakthrough technologies—such as electrified clinker production and carbon capture will help reduce fossil fuel dependency, optimise clinker factors, and lower carbon intensity across the value chain.</p> <p>Our circular economy leadership continues to set industry benchmarks. We used 9.78 million tonnes of waste-derived resources, including waste co-processed and used as supplementary cementitious material and achieved water positivity of 12.1 times. We also advanced plastic waste co-processing, achieving plastic negativity 7.23 times, and planted 2.25 million trees till FY'26.</p> <p>Our CSR outreach is now 3.72 million people till FY26 through healthcare, education, water management, skill development, and women empowerment—reinforcing our belief that sustainability creates shared value for communities and business alike.</p> <p>We have launched the ASCENT framework (Adani Cement Sustainable, Circular, Environmental & Net-Zero Transformation) to embed resilience across operations. Our ambitions remain bold: Net Zero by 2050, 60% green power by FY28, water positivity beyond 10x, and continued leadership in circularity. Guided by the RESQ pillars—Reliability, Environment, Safety, and Quality—and strengthened by digital intelligence and cultural transformation, Ambuja Cements Limited is committed to shaping a greener and more inclusive future.</p>								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policies.	CEO and Whole Time Director								
9. Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes/No). If yes, provide details.	Yes. There is a dedicated Board Committee known as 'Corporate Responsibility Committee' (CRC), consisting of Independent Directors. This committee is responsible for overseeing sustainability-related performance and apprise the Board. The committee meets every quarter, oversees the strategy and performance on KPIs defined and guides the business to improve it.								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee									Frequency (Annually/Half yearly/Quarterly/Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Corporate Responsibility Committee periodically reviews policies and updates are made if required. Performance is monitored every quarter									Quarterly and then annually at a consolidated level								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company is Compliant with relevant principles, applicable rules and regulations. Compliance to the regulatory requirement is reviewed on regular basis and as per the requirement.																	

11. Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.

P1	P2	P3	P4	P5	P6	P7	P8	P9
Yes. Internal Controls and Processes are put in place, and its assessment and monitoring are being done by an external agency								

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

Disclosure 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)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	30	Adani Portfolio Credit Updates	80%
		Project Excellence	80%
		Elevating Audit Committee Engagement	80%
		CRISIL Update - India Infrastructure and RPT Governance	80%
		Update on Cement Sector by CLSA	80%
		Ametha and Kymore Plant visit and knowledge sharing on Cement Operations	80%
		Our Digital Agenda	80%
		Changing way we work: Data and Agents	80%
		Digital Culture/Talent	80%
		Digital and AI in action: sector deep dives	80%
		Security as #1: OT	80%
		JV for AI: AI Labs	80%
		Digital and AI in action: Energy ENOC	80%
		Cement (CNOC)	80%
		Logistics (CEO's perspective) (LNOC) and Port	80%
		How is Digital/AI helping Dharavi redevelopment	80%
		H1 FY 26 Update Group Finance Team	60%
		Khavda Project Update	60%
		ESG - Global Trends & Directors' Liabilities External Expert Speaker	60%
		Board Effectiveness - Panel Discussion	60%
		Adani Group - Building Sustainable Infrastructure with Financial Discipline and Global Competitiveness	60%
		India's Capex Super Cycle -Created at Scale, Enabling Growth & Delivering Impact	60%
		Adani ESG paradigm - Green, Inclusive & Responsible – Adani Commitment	60%
		Fireside Chat: Energy Transition, Productivity focus and driving	60%
		Digital Infra – The Adani Way	60%
		Showcase - Digital Transformation	60%
Showcase - Treasury in Action	60%		
Update Financing and Capital	80%		
Sanctions Compliance	80%		
Update on Human Resources	80%		
Insider Trading	80%		

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Key Managerial Personnel	30	Adani Portfolio Credit Updates	100%
		Project Excellence	100%
		Elevating Audit Committee Engagement	100%
		CRISIL Update - India Infrastructure and RPT Governance	100%
		Update on Cement Sector by CLSA	100%
		Ametha and Kymore Plant visit and knowledge sharing on Cement Operations	100%
		Our Digital Agenda	100%
		Changing way we work: Data and Agents	100%
		Digital Culture/Talent	100%
		Digital and AI in action: sector deep dives	100%
		Security as #1: OT	100%
		JV for AI: AI Labs	100%
		Digital and AI in action: Energy ENOC	100%
		Cement (CNOC)	100%
		Logistics (CEO's perspective) (LNOC) and Port	100%
		How is Digital/AI helping Dharavi redevelopment	100%
		H1 FY 26 Update Group Finance Team	100%
		Khavda Project Update	100%
		ESG - Global Trends & Directors' Liabilities External Expert Speaker	100%
		Board Effectiveness - Panel Discussion	100%
		Adani Group - Building Sustainable Infrastructure with Financial Discipline and Global Competitiveness	100%
		India's Capex Super Cycle -Created at Scale, Enabling Growth & Delivering Impact	100%
		Adani ESG paradigm - Green, Inclusive & Responsible – Adani Commitment	100%
		Fireside Chat: Energy Transition, Productivity focus and driving Digital Infra – The Adani Way	100%
		Showcase - Digital Transformation	100%
Showcase - Treasury in Action	100%		
Update Financing and Capital	100%		
Sanctions Compliance	100%		
Update on Human Resources	100%		
Insider Trading	100%		
Employees other than BoD and KMPs	58980	7268	100%
Workers	12708	25	100%

2. Details of fines/penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by directors/KMPs) with regulators/law enforcement agencies/judicial institutions, in the financial year, in the following format format(Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on entity's website):

Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	Principle 4	Addl. CJM, Andheri Mumbai	₹4,000	A Complaint has been filed for non-compliances under the Minimum Wages Act.	NO
Penalty/Fine	Principle 4	Addl. CJM, Andheri Mumbai	₹10,000	A Complaint has been filed for non-compliances under the Maharashtra. A complaint has been filed for non-compliances under the Maharashtra Workmen's Minimum House Rent Allowance Act, 1983.	NO
Penalty/Fine	Principle 4	Labour Judge Balodabazar	₹20,000	A complaint has been filed against the Occupier and the Factory Manager for violations under the Factories Act.	NO
Penalty/Fine	Principle 4	Labour Judge Balodabazar	₹30,000	A complaint has been filed against the Occupier and the Factory Manager for violations under the Factories Act.	NO
Penalty/Fine	Principle 4	Labour Judge Balodabazar	₹20,000	A complaint has been filed against the Occupier and the Factory Manager for violations under the Factories Act.	NO
Penalty/Fine	Principle 4	Labour Judge Balodabazar	₹20,000	A complaint has been filed against the Occupier and the Factory Manager for violations under the Factories Act.	NO
Penalty/Fine	Principle 4	BSE Limited	₹30,600	BSE Limited has imposed an aggregate fine of Rs. 30,600 on the Company (Rs. 18,800 on 16.02.2026 and Rs. 11,800 on 04.02.2026) for delay in redressal of investor complaints received on the SEBI SCORES portal, vide communications dated February 04, 2026 and February 16, 2026.	NO
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	

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

Case Details	Name of the regulatory/enforcement agencies/ judicial institutions
Nil	Nil

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

Yes

https://www.ambujacement.com/-/media/Project/AmbujaLimited/Investor/Policies1/updated/1-ACL_Anti-Corruption-and-Anti-Bribery-Policy.ashx

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

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

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

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

	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NA

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

- Not applicable as there were no cases.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days accounts payable	89	37

9. Open-ness of business

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

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of purchases	a. Purchases from trading houses as % of total purchases	Nil	Nil
	b. Number of trading houses where purchases are made	Nil	Nil
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	Nil	Nil
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	68%	70%
	b. Number of dealers/distributors to whom sales are made	13,254	12,614
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	4%	4%
Share of RPTs in	a. Purchases (Purchases with related parties/total purchases)	34%	36%
	b. Sales (Sales to related parties/ Total Sales)	29%	23%
	c. Loans & advances (Loans & Advances given to related parties/Total loans & advances)	99.59%	99.76%
	d. Investments (Investments in related parties/Total Investments made)	99.9%	98.6%

Leadership Indicators

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

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

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

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

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

Essential Indicators

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	₹ 1.05 Cr	₹ 1.13 Cr	New product development with lower clinker usage, studies on calcined clay (CC), enhancing use of alternative materials, lowering of heat of hydration (HOC), evaluation of hazardous & heavy elements in raw materials,
Capex	₹ 3.0 Cr	₹ 2.93 Cr	Efficiency Improvement, Automation, Overall, Clinker factor reduction by 1.0% in Blended products (PPC/PSC/PCC) by optimising Product Mix under Circular Economy - Higher Utilisation of Mineral Inorganic Component (MIC) and byproduct

This amount spend is at Adani cement level.

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)

Yes

b. If yes, what percentage of inputs were sourced sustainably?

- The Company has a well-defined Supplier Code of Conduct, which helps the Company to integrate ESG parameters in its procurement.
- Robust procedures are in place to ensure sustainable sourcing. All vendors undergo ESG Assessment at the time of on-boarding.
- As part of sustainable sourcing, more than 89% 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

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

- The Company does not reclaim its products (cement) as it is not required, but adheres to circular economy principles during manufacturing and at the end of life.
- The Company reclaim its plastics (packaging) and co-process it in cement kilns (60%) and send it to registered recyclers (40%) as per requirements of Extended Producer Responsibility (EPR) in India.
- The cement manufacturing process does not generate e-waste; however, e-waste from office operations is responsibly send to registered recyclers at the end of life.
- The major portion of hazardous waste generated during operations is co-processed in kilns within the plant or sent to registered agencies as per the permissions granted by the State Pollution Control Board.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes/No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

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

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?

Sr. No.	NIC Code	Name of Product/ Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	If yes, provide the web-link.
1	23941	Portland Pozzolana Cement (PPC)	77	Cradle-to-Gate	Yes	Yes	https://www.environdec.com/library/epd22524
2	23941	Ordinary Portland Cement (OPC)	23	Cradle-to-Gate	Yes	Yes	https://www.environdec.com/library/epd31048

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.

Sr. No.	Name of Product/ Service	Description of the risk/ concern	Action Taken
1	PPC/OPC	Climate Change due to GHG emissions	<ul style="list-style-type: none"> ▪ Implemented Waste Heat Recovery Systems ▪ Adopted use of alternative fuels/raw materials ▪ Increase the renewable sources of energy ▪ Zero-carbon heating technology ▪ Decarbonise Supply Chains ▪ Use of Electric Vehicles ▪ Clinker factor optimisation

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

Sr. No.	Indicate input material	Recycled or re-used input material to total material	
		FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
1	Alternative Fuel (% in terms of Weight)	13.5	22
2	Alternative Raw Material (% in terms of Weight)	29.4	28.1

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:

Sr. No.	Material	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
		Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
1	Plastics (including packaging)	0	42,658	0	0	27,195	0
2	E-waste	NA	NA	NA	NA	NA	NA
3	Hazardous waste	NA	NA	NA	NA	NA	NA
4	Other Waste	NA	NA	NA	NA	NA	NA

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

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

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

Essential Indicators

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

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	3746	3746	100%	3746	100%	-	-	3746	100%	3746	100%
Female	121	121	100%	121	100%	121	100%	-	-	121	100%
Total	3867	3867	100%	3867	100%	121	3%	3746	97%	3867	100%
Other than Permanent employees											
Male	1101	1101	100%	1101	100%	-	-	1101	100%	1101	100%
Female	37	37	100%	37	100%	37	100%	-	-	37	100%
Total	1138	1138	100%	1138	100%	37	3%	1101	97%	1138	100%

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

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

Category	Total (A)	% of workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	884	884	100%	884	100%	-	-	-	-	884	100%
Female	5	5	100%	5	100%	5	100%	-	-	5	100%
Total	889	889	100%	889	100%	5	1%	-	-	889	100%
Other than Permanent workers											
Male	15	15	100%	15	100%	-	-	-	-	15	100%
Female	0	0	0%	0	0%	-	-	-	-	0	0%
Total	15	15	100%	15	100%	-	-	-	-	15	100%

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

Particulars	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the company	₹ 56.77 Crore (0.23%)	₹ 51.94 crore (0.28%)

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

Benefits	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	NA	100%	100%	NA
ESI*	0.8%	0%	Yes	0.11%	0.31%	Yes
Others-please specify	NA	NA	NA	NA	NA	NA

*In ESI, only those employees who are covered under eligibility criteria of ESI are reported here.

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

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

Policy on Diversity, Equity and Inclusion: <https://www.ambujacement.com/-/media/Project/AmbujaLimited/Investor/Policies1/HR-related-Policies/1--Diversity-Equity-and-Inclusion-Policy.ashx>

Guidelines for Employment of Differently Abled People: <https://www.ambujacement.com/-/media/Project/AmbujaLimited/Investor/Policies1/HR-related-Policies/ACL-Guidelines-for-Employment-for-DAP.ashx>

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

5. Return to work and Retention rates of permanent employees and workers that took parental leave

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	91%	64%	Not Availed	Not Availed
Female	100%	75%	Not Availed	Not Availed
Total	91%	65%	Not Availed	Not Availed

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and workers? 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. The Company has established a structured grievance redressal mechanism that covers all employees and workers. Grievance/Complaint Boxes are placed across all plant locations and monitored by the HR team for written submissions. In addition, the Company provides a dedicated grievance e-mail channel for raising concerns.
Permanent Employees Other than Permanent Employees	
	The Company has implemented an Employee Grievance Management Policy and constituted a Grievance Redressal Committee responsible for receiving, reviewing, and resolving grievances promptly and fairly. Any employee or worker can also connect with site HR or company CPO for redressal of grievance. Furthermore, the Company follows a Whistleblower Policy that offers a confidential reporting platform and ensures protection against retaliation. These measures reinforce transparency, accountability, and trust across the organization.

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total employees/workers in respective category (A)	No. of employees/workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/workers in respective category (C)	No. of employees/workers in respective category, who are part of association(s) or Union (D)	% (C/D)
Total Permanent Employees						
- Male				Not Applicable		
- Female						
Total Permanent Workers	889	889	100%	876	876	100%
- Male	884	884	100%	871	871	100%
- Female	5	5	100%	5	5	100%

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

8. Details of training given to employees and workers:

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No.(B)	% (B/A)	No.(C)	% (C/A)		No.(E)	% (E/D)	No.(F)	% (F/D)
Employees										
Male	4847	4847	100%	4111	85%	3481	1382	40%	3481	100%
Female	158	158	100%	158	100%	118	71	60%	118	100%
Total	5005	5005	100%	4269	85%	3599	1453	40%	3599	100%
Workers										
Male	899	899	100%	20	2%	905	905	100%	8	1%
Female	5	5	100%	0	0%	5	5	100%	0	0%
Total	904	904	100%	20	2%	910	910	100%	8	1%

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	4847	4736	98%	3481	3184	91%
Female	158	155	98%	118	118	100%
Total	5005	4891	98%	3599	3302	92%
Workers						
Male	899	899	100%	905	905	100%
Female	5	5	100%	5	5	100%
Total	904	904	100%	910	910	100%

10. Health and safety management system:

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

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

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

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

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

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

Yes

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

Yes

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

Safety Incident/Number	Category	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)		
		Filed during the year	Pending resolution at the end of year	Filed during the year	Pending resolution at the end of year	Remarks
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.08		0.31		
	Workers	0.55		0.44		
Total recordable work-related injuries	Employees	7		5		
	Workers	40		44		
No. of fatalities	Employees	0		0		
	Workers	3		2		
High consequence work-related injury or ill health (excluding fatalities)	Employees	0		0		
	Workers	0		0		

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

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

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

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

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

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%
Working Conditions	

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks/concerns arising from assessments of health & safety practices and working conditions.

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

Logistics Safety

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

Manufacturing Operations

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

Engagement & Awareness: Launched monthly Safex & Boots on Ground (BOG) webinars for all employees to introduce and reinforce new digital safety initiatives.

Leadership Indicators

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

- (A) Employees (Y/N) – Yes
- (B) Workers (Y/N) – Yes

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

The departments concerned monitor and verify that value chain partners duly deduct and deposit all applicable statutory dues within the prescribed timelines. This process is supported by documented evidence, periodic reviews, and record keeping ensuring adherence to legal and contractual obligations.

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

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Employees	0	0	0	0
Workers	0	0	0	0

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

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

5. Details on assessment of value chain partners:

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

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

The Company has strengthened its safety practices by implementing corrective measures across Value Chain Partners.

- Traffic flow has been streamlined with pedestrian walkways, a Driver Management Centre established for counseling and training, safety dashboards introduced, and anti-tilting devices installed to enhance vehicle stability.
- Robust fall protection systems, drones for high risk inspections, helmet mounted voltage detectors, and advanced electrical safety programmes LOTOTO (Lock Out, Tag Out, Try Out), arc flash assessments) have been deployed. Structural integrity has been reinforced, coal meal alarms centrally monitored, and explosion vents installed to mitigate risks.
- Monthly Safex and BOG (Boots on Ground) webinars, along with awareness and recognition initiatives, continue to embed a strong safety culture across value chain.

These actions reflect Ambuja's commitment to "Zero Harm," ensuring safer workplaces, stronger accountability, and continuous improvement across its value chain.

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders**Essential Indicators****1. Describe the processes for identifying key stakeholder groups of the entity.**

The successful involvement of our stakeholders is essential to the achievement of our strategic goals because it provides us with the opportunity to understand their expectations, respond to their concerns, and assist us in prioritising the areas in which we should be concentrating our efforts. Our mechanism for engaging with stakeholders is governed by our Stakeholder Engagement Policy (<https://www.ambujacement.com/-/media/Project/AmbujaLimited/Investor/Policies1/updated/6-ACL-Stakeholders-Engagement-Policy.ashx>) which is further aligned with global best practices.

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

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication (E-mail, 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 & existing legislations

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication (E-mail, 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
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
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 education, water conservation, healthcare, skill development, 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"> ▪ Ambuja Knowledge Centre 	<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

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.

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

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

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

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

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

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

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

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

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

PRINCIPLE 5: Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. employees' workers covered (D)	% (D/C)
Employees						
Permanent	3867	3867	100%	3007	3007	100%
Other than permanent	1138	1138	100%	592	592	100%
Total Employees	5005	5005	100%	3599	3599	100%
Workers						
Permanent	889	889	100%	876	876	100%
Other than permanent	15	15	100%	34	34	100%
Total Workers	904	904	100%	910	910	100%

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

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No.(B)	%(B/A)	No.(C)	%(C/A)		No.(E)	%(E/D)	No.(F)	%(F/D)
Permanent Employees										
Male	3746	0	0%	3746	100%	2911	0	0%	2911	100%
Female	121	0	0%	121	100%	96	0	0%	96	100%
Other than permanent										
Male	1101	0	0%	1101	100%	570	0	0%	570	100%
Female	37	0	0%	37	100%	22	0	0%	22	0%
Workers Permanent										
Male	884	0	0%	884	100%	871	0	0%	871	100%
Female	5	0	0%	5	100%	5	0	0%	5	100%
Other than permanent										
Male	15	0	0%	15	100%	34	0	0%	34	100%
Female	0	0	0%	0	0%*	0	0	0%	0	0%

* No females are there in workforce in 'other than permanent' category.

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

a. Median remuneration/wages

	Male		Female	
	Number	Median remuneration/salary/wages of respective category (INR)	Number	Median remuneration/salary/wages of respective category (INR)
Board of Directors (BoD)	7	4,785,000	1	51,95,000
Key Managerial Personnel (KMPs)	3	31,000,000	0	NA
Employees other than BoD and KMP	4844	727,475	158	632,134
Workers	899	717,798	5	394,095

Note: Directors/KMPs who were ceased during the FY are not considered for Median remuneration calculation.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Gross wages paid to females as % of total wages	3.68%	2.59%

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

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

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

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

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

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

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	2	0	NA	1	0	NA
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

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	2	1
Complaints on POSH as a % of female employees/workers	0.6%	0.8%
Complaints on POSH upheld	1	1

Note: One complaint was resolved by conciliation.

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

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

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

https://www.ambujacement.com/-/media/Project/AmbujaLimited/Investor/Policies1/updated/ACL_Non-Discrimination-and-Anti-Harrasement-Policy.ashx

<https://www.ambujacement.com/-/media/Project/AmbujaLimited/Investor/Policies1/HR-related-Policies/5-Policy-on-Prevention-of-Sexual-Harassment.ashx>

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

Yes

10. Assessments for the year:

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

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

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

Leadership Indicators

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

Details of Business Process Modified/Introduced:

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

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

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

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

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

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

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

Yes. The Company’s operations and office premises are accessible to differently abled visitors

4. Details on assessment of value chain partners:

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

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

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

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment**Essential Indicators****1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:**

Parameter	UOM	FY 2025-26* (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From renewable sources (in Giga Joules)			
Total electricity consumption (A)	GJ	1,492,328	439,920
Total fuel consumption (B)	GJ	5,247,971	5,747,832
Energy consumption through other sources (C)	GJ	-	0
Total energy consumed from renewable sources (A+B+C)	GJ	6,740,299	6,187,752
From non-renewable sources (in Giga Joules)			
Total electricity consumption (D)	GJ	3,542,606	2,440,800
Total fuel consumption (E)	GJ	101,408,948	63,865,773
Energy consumption through other sources (F)	GJ	-	0
Total energy consumption (D+E+F)	GJ	104,951,554	66,306,573
Total energy consumed (A+B+C+D+E+F)	GJ	111,691,853	72,494,325
Energy intensity per rupee of turnover (Total energy consumption/Revenue from operations)	GJ/₹ Of turnover	0.0004	0.0003
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumption/Revenue from operations adjusted for PPP)	GJ/USD PPP adjusted	0.0091	0.0079
Energy intensity in terms of physical output	GJ/tonne of cementitious material	2.9	2.6
Energy Intensity (optional)- the relevant metric may be selected by the entity	NA	NA	NA

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

Yes, SGS India Private Limited

The numbers include Sanghi Industries Limited and Penna Cement Industries Limited which merged with Ambuja Cements Limited w.e.f. March 12, 2026 and April 10, 2026, respectively, Both Sanghi and Penna are mainly into clinker production, leading to higher energy consumption.

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, Bhatapara, Rabriyawas, Maratha, Ambujanagar, Suli, Rauri, Dadri, Nalagarh, Ropar, Sankrail, and Farakka are designated consumer units. Among these, Bhatapara, Rabriyawas, Maratha, Ambujanagar, Suli, Rauri, and Ropar are covered under PAT-VII and have completed the M&V Audit by Accredited Energy Auditors (AEA) as per statutory requirements. The achieved ESCerts (+/-) are currently under review by BEE, and the final figures will be confirmed upon completion of the review. Dadri, Nalagarh, Sankrail, and Farakka are covered under PAT-VIII.

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

Parameter	UOM	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kiloliters)			
(i) Surface water	KL	385,300	323,346
(ii) Groundwater	KL	1,245,967	1,232,245
(iii) Third party water	KL	316,831	350,724
(iv) Seawater/desalinated water	KL	7,290	0
(v) Others (Rainwater Harvested)	KL	1,712,899	2,796,782
Total volume of water withdrawal for Production (i + ii + iii + iv + v)	KL	3,668,287	4,703,097
Total volume of water consumption for Production	KL	3,668,287	4,703,097
Water intensity per rupee of turnover (Total water consumption/Revenue from operations)	Litres/₹ Of turnover	0.01	0.03
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP)	Litre/USD PPP adjusted	0.3	0.5
Water intensity in terms of physical output (litres/tonne of cementitious material)	Litres/ tonne of cementitious material	97*	172
Water intensity (optional) – the relevant metric may be selected by the entity		NA	NA

*There is a significant reduction in water consumption intensity this year due to water efficiency programmes that have led to a reduction in overall usage. The CPP load has been replaced with WHRB technology, which requires less cooling water. Electronic water flow meters have been installed at consumption points, enabling accurate daily monitoring of withdrawal and usage. Leakages have been minimized through maintenance, and underground pipelines have been replaced with open-laying systems, allowing easier detection and arrest of leaks.

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

Yes, SGS India Private Limited

4. Provide the following details related to water discharged:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (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, SGS India Private Limited

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

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

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

Parameter	Please specify unit	FY 2025-26# (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Nox	Tonnes	25,183	11,608
Sox	Tonnes	3,357	1,289
Particulate matter (PM)	Tonnes	1,245	362
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 the prescribed standards given by respective regulatory body.

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

Yes, SGS India Private Limited

The numbers include Sanghi Industries Limited and Penna Cement Industries Limited which merged with Ambuja Cements Limited w.e.f. March 12, 2026, and April 10, 2026, respectively, Both Sanghi and Penna are mainly into clinker production, leading to higher air emissions.

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

Parameter	UOM	FY 2025-26# (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total 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	22,594,612	14,756,978
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	698,681	485,448
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	kg CO ₂ /₹ of turnover	0.09	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)	kg CO ₂ /USD PPP adjusted	1.9	1.6
Total Scope 1 and Scope 2 emission intensity in terms of physical output	kg CO ₂ /tonne of cementitious material	613	555
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		NA	NA

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

Yes, SGS India Private Limited

#The numbers include Sanghi Industries Limited and Penna Cement Industries Limited which merged with Ambuja Cements Limited w.e.f. March 12, 2026, and April 10, 2026, respectively, Both Sanghi and Penna are mainly into clinker production, leading to higher emissions.

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

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

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

Parameter	UOM	FY 2025-26 [#] (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Waste generated (in metric tonnes)			
Plastic waste (A)	MT	42,658	27,195
E-waste (B)	MT	19	32
Bio-medical waste (C)	MT	2.4	1.0
Construction and demolition waste (D)	MT	1,584	0
Battery waste (E)	MT	29	35
Radioactive waste (F)	MT	0	0
Other Hazardous waste. Please specify, if any. (G)	MT	553	345
Other Non-hazardous waste generated (H). Please specify, if any. (Non-hazardous waste contains Flyash, MS Scrap, Wooden Scrap, Metal Drum, Paper, etc)	MT	505,865	256,942
Total (A+B + C + D + E + F + G + H) in metric tonnes	MT	550,710.4	284,550
Waste intensity per rupee of turnover	Kg/₹ of turnover	0.0022	0.0016
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP)	kg/USD PPP adjusted	0.045	0.031
Waste intensity in terms of physical output	Kg/tonne of cementitious material	14	10
Waste intensity (optional) – the relevant metric may be selected by the entity	NA	NA	NA
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)			
Category of waste			
(i) Recycled	MT	550,708	284,549
(ii) Re-used	MT	0	0
(iii) Other recovery operations	MT	0	0
Total	MT	550,708	284,549
For each category of waste generated, total waste disposed of by nature of disposal method (in metric tonnes)			
Category of waste			
(i) Incineration	MT	2.40	1.0
(ii) Landfilling	MT	0	0
(iii) Other disposal operations	MT	0	0
Total	MT	2.40	1.0

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

Yes, SGS India Private Limited

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

The numbers include Sanghi Industries Limited and Penna Cement Industries Limited which merged with Ambuja Cements Limited w.e.f. March 12, 2026, and April 10, 2026, respectively. Both Sanghi and Penna are mainly into clinker production, leading to higher waste generation, mainly fly ash.

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

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

Our waste management practices include:

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

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

Sr. 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	Darlaghat	Cement Manufacturing	Yes
2	Bhatinda	Cement Manufacturing	Yes

Note: The above plants have protected forest and wildlife sanctuary within 10 kms.

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

Sr. No.	Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
1.	Proposed Naulatha Cement Grinding Unit Village: Naulatha, Tehsil: Israna, District: Panipat, Haryana	S.O. 1533(E) dated 14.09.2006 & its amendments	EC granted on 28.05.2025	Yes	Yes	parivesh.nic.in
2.	Kodidra Block Mining Lease for Limestone and Marl major Mineral Village: Veraval Taluka: Gir-Somnath District: Gir-Somnath, Gujarat	S.O. 1533(E) dated 14.09.2006 & its amendments	EC granted on 11.07.2025	Yes	Yes	parivesh.nic.in

Sr. No.	Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
3.	Kukaras Block (Private) Mining Lease for Limestone and Marl Mineral Village: Kukaras, Taluka: Veraval, District: Gir-Somnath, Gujarat	S.O. 1533(E) dated 14.09.2006 & its amendments	EC granted on 11.07.2025	Yes	Yes	parivesh.nic.in
4.	Amendment in Environment Clearance For Singsar Limestone Mine Village: Singsar, Barevala and Thordi, Tehsil: Sutrapada, District: Gir Somnath, Gujarat	S.O. 1533(E) dated 14.09.2006 & its amendments	EC granted on 22.08.2025	Yes	Yes	parivesh.nic.in
5.	Expansion in Limestone Production Capacity in Maldi Mopar Limestone Mine Villages- Boirdih, Karmandih, Maldi, Mopar and Devrani Tehsil: Balodabazar District: Balodabazar- Bhatapara, Chhattisgarh	S.O. 1533(E) dated 14.09.2006 & its amendments	EC granted on 03.10.2025	Yes	Yes	parivesh.nic.in
6.	Expansion of Cement Grinding Unit Ropar Village: Daburji, P.O. Lodhimajra, Tehsil: Ropar District: Ropar, Punjab	S.O. 1533(E) dated 14.09.2006 & its amendments	EC granted on 04.10.2025	Yes	Yes	parivesh.nic.in
7.	Proposed Expansion in production capacity of Cement Grinding Unit Roorkee, Dist. Haridwar, Uttarakhand	S.O. 1533(E) dated 14.09.2006 & its amendments	EC granted on 26.10.2025	Yes	Yes	parivesh.nic.in
8.	Proposed Cement Grinding Unit with Cement Production Capacity of 2 x 3 Million Metric Tons per Annum (6.0 MMTPA) at located Village: Devli, Tehsil+ District: Palwal, State: Haryana	S.O. 1533(E) dated 14.09.2006 & its amendments	EC granted on 26.10.2025	Yes	Yes	parivesh.nic.in
9.	Proposed South Boro Hundong Limestone Block (Part – C) Villages: Boro Lakhingdong and Tharbelongso, Tehsil: Umrangsho, District: Dima Hasao, Assam	S.O. 1533(E) dated 14.09.2006 & its amendments	EC granted on 17.11.2025	Yes	Yes	parivesh.nic.in

Sr. No.	Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
10.	Proposed expansion in integrated cement plant Marwa Mundwa Village: Marwar Tehsil: Marwar Mundwa, District: Nagaur, Rajasthan	S.O. 1533(E) dated 14.09.2006 & its amendments	EC granted on 10.02.2026	Yes	Yes	parivesh.nic.in
11.	Marwar Mundwa Limestone(ML-I) with enhancement in Production Capacity Village Rupasar, Inana, Mundwa, and Bhadana, Tehsil: Mundwa, District: Nagaur, Rajasthan	S.O. 1533(E) dated 14.09.2006 & its amendments	Final EIA submitted for EC on 30.12.2025	Yes	Yes	parivesh.nic.in
12.	Expansion in Marwar Mundwa Limestone (ML-II) Villages: Kherwad, Rupasar, and Didyakalan, Tehsil: Jayal and Nagaur, Rajasthan	S.O. 1533(E) dated 14.09.2006 & its amendments	PH completed on 28.05.2025	Yes	Yes	https://environment.rajasthan.gov.in/

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

Sr. 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	Air (Prevention and Control of Pollution) Act	Stack Emission has exceeded the prescribed limit laid down by CPCB at Farakka Plant	₹ 345,000	Complied
2	Air (Prevention and Control of Pollution) Act	Accidental fugitive emission from operation at Sankrail Plant	₹ 500,000	Complied
3	Air (Prevention and Control of Pollution) Act	Fine imposed for Environment Compensation (EC) by Chhattisgarh Environment Conservation Board (CECB) for bad odor from AFR storage area at Bhatapara Plant	₹ 156,000	Complied

Leadership Indicators

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

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

- i. Name of the area: Rabriyawas (Rajasthan), Marwar Mundwa (Rajasthan)
- ii. Nature of operations: Cement Manufacturing
- iii. Water withdrawal, consumption and discharge in the following format:

Parameter	UoM	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source			
(i) Surface water	KL	0	0
(ii) Groundwater	KL	342,588	347,740
(iii) Third party water	KL	248,969	269,376
(iv) Seawater/desalinated water	KL	0	0
(v) Others	KL	0	0
Total volume of water withdrawal	KL	591,557	617,116
Total volume of water consumption	KL	591,557	617,116
Water intensity per rupee of turnover (Water consumed/turnover)	Litres/₹ Of turnover	0.0024	0.0033
	NA	NA	NA
Water discharge by destination and level of treatment			
(i) Into Surface water			
No treatment		0	0
With treatment – please specify level of treatment		0	0
(ii) Into Groundwater			
No treatment		0	0
With treatment – please specify level of treatment		0	0
(iii) Into Seawater			
No treatment		0	0
With treatment – please specify level of treatment		0	0
(iv) Sent to third parties			
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		0	0

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

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

Whether total Scope 3 emissions & its intensity is applicable to the company? Yes/No

Yes

Parameter	Unit	FY 2025-26 [#] (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Tonnes of CO ₂	8,068,750	8,095,554
Total Scope 3 emissions per rupee of turnover	kg CO ₂ /₹ of turnover	0.032	0.043

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

Yes, SGS India Private Limited

[#] The numbers include Sanghi Industries Limited and Penna Cement Industries Limited which merged with Ambuja Cements Limited w.e.f. March 12, 2026, and April 10, 2026, respectively,

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

The Company has identified two operating locations, **Bathinda (Punjab)** and **Darlaghat (Himachal Pradesh)**, that are situated near protected forests and wildlife sanctuaries. These sites were recognized through a **TNFD-aligned Nature Risk Assessment** using the LEAP approach (Locate, Evaluate, Assess, Prepare), a globally recognized framework for identifying and managing nature-related dependencies, impacts, risks, and opportunities.

At **Bathinda**, Risks include dependence on groundwater, regulatory requirements for greenbelt management, dust emissions affecting agriculture and communities, and disturbance to nocturnal fauna from lighting. Preventive measures include native-species greenbelt development, dust suppression and covered transport, wildlife monitoring, reoriented lighting, and water conservation initiatives.

At **Darlaghat**, Risks include dependency on surface water, ecological impacts of mining (forest loss, overburden deposits, drainage issues), and dust emissions affecting agriculture and bird health. Mitigation measures include biodiversity-friendly greenbelt development, dust and noise control, air pollution management, wildlife monitoring, orientation of lighting systems, ecological restoration, and water conservation.

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

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
1	Use of supplementary Cementitious	Increased utilisation of fly ash, slag and other waste	<ul style="list-style-type: none"> Reduced fossil fuel and limestone consumption Lower CO₂ emissions and enhanced production of blended/low carbon cement Lower use of mined resources and increased use of waste resource
2	Renewable Energy	Expanded solar and wind capacities reduce reliance on grid and fossil fuel power sources.	<ul style="list-style-type: none"> Significant Scope 2 GHG emission reduction Improved energy efficiency and higher share of clean energy.

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
3	Waste Heat Recovery (WHR)	With increased WHR capacities, converting kiln and cooler exhaust heat into renewable electricity.	<ul style="list-style-type: none"> ▪ Reduced fossil fuel usage ▪ Significant GHG emission reduction ▪ Improved energy efficiency and higher share of clean energy.
4	Co-processing of Waste	Safe disposal of municipal solid waste, plastic waste, industrial residues, biomass and other wastes through co processing in cement kilns, ensuring energy recovery and zero residue.	<ul style="list-style-type: none"> ▪ Achieved 7.23x plastic negative performance ▪ Reduced landfill burden ▪ Decreased use of fossil fuels
5	Water Stewardship – ZLD & Rainwater Harvesting	All manufacturing sites operate with Zero Liquid Discharge (ZLD). Extensive rainwater harvesting, mine pit recharge, wetland/pond restoration, and water efficiency measures enhance local water security and reduce freshwater withdrawal.	<ul style="list-style-type: none"> ▪ Achieved 12x water-positive performance ▪ Reduced freshwater extraction ▪ Increased groundwater recharge and improved water resilience ▪ More utilisation of harvested water
6	Air-cooled Condenser (ACC) Technology	Air-cooled condensers are installed in captive power plants and WHR units, replacing water-cooled systems. This significantly reduces cooling water requirements and lowers freshwater dependency.	<ul style="list-style-type: none"> ▪ Major savings in cooling water consumption ▪ Reduced stress on freshwater ecosystems ▪ Lower environmental footprint of power generation
7	Utilization of CNG in place of diesel in Coal Mill	The Coal Mill Hot Air Gas Generator (HAG) was modified to operate on natural gas instead of diesel. This transition resulted in significant cost savings, reduced diesel consumption, and contributed to the conservation of fossil fuels.	<ul style="list-style-type: none"> ▪ This shift has delivered cost efficiencies, reduced reliance on diesel, and supported the preservation of fossil resources. ▪ Reduced emissions such as particulate matter, sulphur dioxide, and nitrogen oxides ▪ Reduced our greenhouse gas footprint
8	Installation of Vertical Roller Mill (VRM)	Vertical roller mills (VRMs) have become increasingly important in cement production because they offer several operational and environmental advantages compared to traditional ball mills.	<ul style="list-style-type: none"> ▪ VRMs use pressure and shear forces, which reduce energy consumption by 30–40% compared to ball mills. ▪ Reduced energy demand directly decreases greenhouse gas emissions. ▪ VRMs are enclosed systems, minimizing dust release and noise pollution. ▪ Their efficiency supports sustainable cement manufacturing practices.

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
9	Low carbon products (Production of blended cements)	We are advancing sustainable construction by producing and distributing blended cement with reduced clinker content and improved environmental performance. By incorporating supplementary cementitious materials (SCMs) such as fly ash and slag, we not only minimise our ecological footprint but also support the development of durable, high quality infrastructure across India.	<ul style="list-style-type: none"> ▪ Avoided GHG emissions through blended cements production.

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

Ambuja Cement has a structured Business Continuity and Disaster Management Plan across all its operations, emphasizing risk identification, emergency preparedness, and mitigation measures to safeguard employees, communities, the environment, and business. The plan includes risk assessment and preparedness through hazard identification, preparedness and management. It also outlines emergency response protocols with onsite disaster management teams, evacuation procedures, and coordination with local authorities. The plan is part of the clearances received by the business from government authorities.

The operations of the Company are spread across country. If an operation at any site faces some disruption in production or supplies, it can be managed through another location to ensure business continuity. Insurance coverage is in place to protect against damages to business assets or loss of product/material in warehouses or in transit.

The Company has Enterprise Risk Management framework, which consolidates various risks into an organization-wide risk management framework.

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

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

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

100%

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

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

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

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/associations: 10
- 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.

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

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

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

Leadership Indicators

1. Details of public policy positions advocated by the entity

Sr. No.	Public policy advocated	Method resorted for such advocacy	Whether information is available in public domain? (Yes/No)	Frequency of Review by Board	Web Link, if available
1	Climate Action & Decarbonisation	Industry bodies participation (GCCA, SBTi, CDP, WEF), Leadit	Yes	Quarterly	https://www.ambujacement.com/-/media/Project/AmbujaLimited/Sustainability/Sustainability-report/Ambuja-SR-2025-09-09-2025-HD.ashx
2	Circular Economy & Waste Management	Co-processing advocacy, GCCA,	Yes	Quarterly	https://www.ambujacement.com/-/media/Project/AmbujaLimited/Sustainability/Sustainability-report/Ambuja-SR-2025-09-09-2025-HD.ashx

Sr. No.	Public policy advocated	Method resorted for such advocacy	Whether information is available in public domain? (Yes/No)	Frequency of Review by Board	Web Link, if available
3	Biodiversity & Nature Policy	IBBI Member TNFD adopter	Yes	Quarterly	https://www.ambujacement.com/-/media/Project/AmbujaLimited/Sustainability/Sustainability-report/Ambuja-SR-2025-09-09-2025-HD.ashx
4	Sustainable Construction	EPD, GRIHA certified products	Yes	Quarterly	https://www.ambujacement.com/-/media/Project/AmbujaLimited/Sustainability/Sustainability-report/Ambuja-SR-2025-09-09-2025-HD.ashx
5	ESG/Reporting Standards	BRSR, GRI, IFRS, CDP, UNGC, GCCA, UNSDGs	Yes	Quarterly	https://www.ambujacement.com/-/media/Project/AmbujaLimited/Sustainability/Sustainability-report/Ambuja-SR-2025-09-09-2025-HD.ashx
6	Human Rights, DEI, Community Policy	UNGC, national forums, CSR bodies	Yes	Quarterly	https://www.ambujacement.com/-/media/Project/AmbujaLimited/Sustainability/Sustainability-report/Ambuja-SR-2025-09-09-2025-HD.ashx
7	Occupational Health & Safety	National Safety Council	Yes	Quarterly	https://www.ambujacement.com/-/media/Project/AmbujaLimited/Sustainability/Sustainability-report/Ambuja-SR-2025-09-09-2025-HD.ashx

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Name and brief details of project	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
<p>Social Impact Assessment is a part of EIA for getting Environment Clearance for projects (greenfield as well as brownfield). All projects listed in Question No. 12 of Principle 6 have SIA components in-built as part of the study carried out.</p> <p>In addition, impact assessment of the CSR projects is an ongoing process at Ambuja, that continues to assess social impacts using platforms such as regular interaction with the communities for project implementation and monitoring, Community Advisory Panel (CAP) as well as the regular impact assessment at the maturity of the projects implemented across various thematic areas and geographies under operation. Any social impact emerging of these platforms is seriously considered and factored into annual workplan and activities of Ambuja Foundation. Following are the impact assessments conducted during the year 2025-2026.</p> <ol style="list-style-type: none"> Impact assessment and Social Return on Investment (SROI) of Rural Infrastructure Development for the year 2023-24 for the locations including Kodinar, Marwar, Rabriyawas and Bhatapara-PWC is sourced to conduct the same. An overall social return on investment (SROI) of 3.6x is achieved. Impact assessment and Social Return on Investment (SROI) of the Integrated community Development at Chandrapur, Maharashtra for the year 2022-23, 2023-24-Centre for Integrated Development is sourced to conduct the same. The programmes covered includes skill development, health, water resource management etc.. An SROI range of 3.39x-13.2x is achieved. Impact assessment and Social Return on Investment (SROI) of Skill and Entrepreneurial Development Initiatives at Amarwada, Chindwara, Bhatapara and Rawan (4 SEDIs across 2 states of Chattisgarh and Madhya Pradesh.) for the year 2022-23, 2023-24-CRISIL is sourced to conduct the same. An SROI of 11.34x is achieved for this. 				

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

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

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

We have a well defined mechanism to ensure that community grievances are received and redressed effectively. Each of our operational sites has a designated CSR representative who serves as the primary point of contact for community members to raise grievances. These concerns are formally documented in a Grievance Redressal Register (GRR) maintained at each site. In cases where grievances are submitted through the local district administration, they are promptly shared with the relevant Business Unit (BU) heads and recorded in the GRR. Our CSR in charge actively monitors the register and works toward resolving issues in a timely and amicable manner. Beyond formal grievance handling, we regularly engage with local stakeholders to identify emerging concerns and gather feedback on our engagement practices and CSR programmes. We encourage community members to express their expectations and participate in ongoing dialogue.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs/small producers	23.56%	23.99%
Directly from within India	89.41%	96.74%

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

Location	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Rural	19.58%	36.64%
Semi-urban	26.68%	12.03%
Urban	21.79%	41.82%
Metropolitan	31.94%	9.51%

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

Leadership indicators

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

Sr. No.	Details of negative social impact identified	Corrective action taken
	Nil	

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

Sr. No.	State	Aspirational District	Amount spent (In ₹)
1	Uttarakhand	Haridwar	1.19 Crore

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

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

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

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

Sr. No.	Name of authority	Brief of the Case	Corrective action taken
	Not applicable – The Company is in the business of cement manufacturing and has not derived or shared any benefits from intellectual properties based on traditional knowledge.		

6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project	No. of people benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1	Water Resource Management Agriculture Livelihoods Skill Livelihoods Community Health Women Empowerment Education	Water Resource Management- 326249 Agriculture livelihoods- 254314 Skill Development- 6650 Community Health- 527397 Women Empowerment- 35653 Education- 33195	30-40

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 (consumer.care@adani.com) where consumers can file their complaints and the Company responds to that. In addition, every package of products has printed customer care details with postal address, toll free phone number and e-mail 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	Nil: The Company's products conform to all applicable statutory parameters.
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0		0	0	
Advertising	0	0		0	0	
Cyber-security	0	0		0	0	
Delivery of essential services	No essential services (Every service is a voluntary, value-added service.)					
Restrictive Trade Practices	0	0		0	0	
Unfair Trade Practices	7	31	The pending matters (including of previous years) are consumer complaints filed before various Consumer forums and related appeals before appropriate forums. The matters are being heard by the respective forums & appellate forums as per the due process of law and are at different stages of resolution.	4	28	The pending matters (including of previous years) are consumer complaints filed before various Consumer forums and related appeals before appropriate forums. The matters are being heard by the respective forums & appellate forums as per the due process of law and are at different stages of resolution.
Other	0	0		0	0	

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

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

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

Yes, Cyber Security and Data Privacy Policy

<https://www.ambujacement.com/-/media/Project/AmbujaLimited/Investor/Policies1/Governance-related-Policies/1-Cyber-security-and-data-privacy-policy.ashx>

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

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

7. Provide the following information relating to data breaches:

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

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

Information on Ambuja Cements' products and services can be accessed primarily through its official website

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

Regular information on products are shared on social media platform

LinkedIn: <https://www.linkedin.com/company/ambuja-cements-ltd/>

Facebook: <https://www.facebook.com/AmbujaCementsLimited.Official>

YouTube: <https://www.youtube.com/user/AmbujaCementsLtd>

Instagram: https://www.instagram.com/ambuja_cement_official/?hl=en

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

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

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

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

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

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

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

No

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

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

BRSR Core – ESG Disclosures for Value Chain Partners

Purpose and Scope

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

Reporting Boundary & Coverage Statement

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

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

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

The selected upstream partners individually contributing 2% or more are six in number representing 37.01% of total purchases. The details disclosed are only for three representing 22.93% of purchase value as details of other two are not available. There is only one downstream partner individually, constituting 2% or more of sales value and representing 14.08% of total sales of the company.

Methodology

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

Intensity Metrics Note

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

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

Limitations

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

Upstream Value Chain Partners:

Upstream Value Chain Partner	Total Purchase INR 24,501 Cr	% Share in Total Purchase	% Share in Supplier Revenue	Remarks
ACC Limited	3,480	14.20	16.80	Details disclosed
Adani Enterprises Ltd	1,522	6.21	1.55	Details disclosed
Sanghi Industries Ltd	615	2.51	63.49	Details disclosed
Lnv Technology Pvt Ltd	1,622	6.62	-	- It is not a listed company. Details are not available for FY'25
Fa And Cao, South East Central	1,240	5.06	-	- It is part of Indian Railways. ESG data not publicly disclosed.
Tianjin Cement Industry Design	588	2.40	-	- Overseas Company. Details are not available

Downstream Value Chain Partners:

Downstream Value Chain Partner	Total sales INR 19080 Cr	% Share in Total Sales	% Share in Customer Revenue	Remarks
ACC Limited	2,686	14.08	12.97	Details disclosed

Disclosure for Upstream Value Chain Partners**BRSR Core (Attributes 1-4)**

Sr. No	Attribute	Parameter	Measurement	FY 2024-25
1	Green-house gas (GHG) footprint	Total Scope 1 emissions	MT	3,566,798
		Total Scope 2 emissions	MT	122,754
		GHG Emission Intensity (Total Scope 1 and Scope 2 emissions (MT) / Total Revenue from Operations adjusted for PPP)	MT/USD PPP adjusted	0.0014
2	Water footprint	Total water consumption	KL	2,045,028
		Water consumption intensity	KL/USD PPP adjusted	0.00075
		Water Discharge by destination and levels of Treatment	KL	1,676,620
3	Energy footprint	Total energy consumed	GJ	19,671,985
		% of energy consumed from renewable sources	%	5.38
		Energy intensity	GJ/USD PPP adjusted	0.0072

Sr. No	Attribute	Parameter	Measurement	FY 2024-25
4	Embracing circularity - details related to waste management by the entity	Plastic waste (A)	MT	6,753
		E-waste (B)	MT	5
		Bio-medical waste (C)	MT	0.18
		Construction and demolition waste (D)	MT	28
		Battery waste (E)	MT	7
		Radioactive waste (F)	MT	0
		Other Hazardous waste. Please specify, if any. (G)	MT	60
		Other Non-hazardous waste generated (H). Please specify, if any	MT	3,968,704
		Total waste generated ((A+B + C + D + E + F + G + H)	MT	3,975,557.18
		Waste intensity	MT/USD PPP adjusted	0.0015
		Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations	MT	3,970,814
			MT/USD PPP adjusted	0.0015
		For each category of waste generated, total waste disposed by nature of disposal method	MT	4,743.18
MT/USD PPP adjusted	0.000002			

BRSR Core (Attributes 5–9)

Sr. No	Attribute	Parameter	Measurement	No. of Value Chain Partners	No. with "O"	Range (Min–Max)	Median
5	Enhancing Employee Wellbeing and Safety	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company	%	3	NA	0.17 - 0.25	0.18
		Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites)	Number of Employees	3	3	NA	NA
			Permanent Workers	3	3	NA	NA
		Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	3	NA	0.09 - 0.73	0.14
			Workers	3	NA	0.13 - 0.94	0.49
		No. of fatalities	Employees	3	3	NA	NA
			Workers	3	1	1 - 4	NA

Sr. No	Attribute	Parameter	Measurement	No. of Value Chain Partners	No. with "0"	Range (Min-Max)	Median	
6	Gender diversity	Gross wages paid to females as % of wages paid	%	3	NA	1.31 - 5.24	3.2	
		Complaints on POSH	Total Complaints on Sexual Harassment (POSH) reported	3	1	2 - 4	NA	
			Complaints on POSH as a % of female employees/workers	3	1	0.52 - 1.90	NA	
			Complaints on POSH upheld	3	1	2 - 4	NA	
7	Enabling Inclusive Development	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/small producers	%	3	NA	23.25 - 38.34	34	
		Directly from within India	%	3	NA	70 - 96.62	95.51	
		Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent/on contract) as % of total wage cost	Rural	%	3	NA	3.12 - 58.98	23.78
			Semi-urban	%	3	NA	8.88 - 18.73	10.26
			Urban	%	3	NA	6.35 - 62.79	24.45
			Metropolitan	%	3	NA	4.54 - 71.80	6.31
8	Fairness in Engaging with Customers and Suppliers	Instances involving loss/breach of data of customers as a percentage of total data breaches or cyber security events	%	3	3	NA	NA	
		Number of days of accounts payable	(Accounts payable *365)/ Cost of goods/services procured	3	NA	33 - 92	37	

Sr. No	Attribute	Parameter	Measurement	No. of Value Chain Partners	No. with "0"	Range (Min-Max)	Median
9	Open-ness of business	Concentration of purchases	Purchases from trading houses as % of total purchases	3	3	NA	NA
			Number of trading houses where purchases are made	3	3	NA	NA
			Purchases from top 10 trading houses as % of total purchases from trading houses	3	3	NA	NA
	Concentration of Sales	Concentration of Sales	Sales to dealers/distributors as % of total sales	3	2	78	NA
			Number of dealers/distributors to whom sales are made	3	2	13,925	NA
			Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	3	2	3	NA
	Share of RPTs in	Share of RPTs in	Purchases (Purchases with related parties/total purchases)	3	NA	25 - 46	32
			Sales (Sales to related parties/Total Sales)	3	NA	8 - 100	20
			Loans & advances (Loans & Advances given to related parties/Total loans & advances)	3	1	28 - 96	NA
			Investments (Investments in related parties/Total Investments made)	3	1	46 - 97	NA

Disclosure for Downstream Value Chain Partners

BRSR Core (Attributes 1-4)

Sr. No	Attribute	Parameter	Measurement	FY 2024-25
1	Green-house gas (GHG) footprint	Total Scope 1 emissions	MT	1,749,520
		Total Scope 2 emissions	MT	81,090
		GHG Emission Intensity (Total Scope 1 and Scope 2 emissions (MT) / Total Revenue from Operations adjusted for PPP)	MT/USD PPP adjusted	0.0014
2	Water footprint	Total water consumption	KL	622,550
		Water consumption intensity	KL/USD PPP adjusted	0.00048
		Water Discharge by destination and levels of Treatment	KL	0
3	Energy footprint	Total energy consumed	GJ	8,948,952
		% of energy consumed from renewable sources	%	8.68
		Energy intensity	GJ/USD PPP ad-justed	0.0069
4	Embracing circularity - details related to waste management by the entity	Plastic waste (A)	MT	5,117
		E-waste (B)	MT	3
		Bio-medical waste (C)	MT	0.06
		Construction and demolition waste (D)	MT	7
		Battery waste (E)	MT	4
		Radioactive waste (F)	MT	0
		Other Hazardous waste. Please specify, if any. (G)	MT	25
		Other Non-hazardous waste generated (H). Please specify, if any	MT	56,773
		Total waste generated (A+B + C + D + E + F + G + H)	MT	61,929.06
		Waste intensity	MT/USD PPP adjusted	0.000048
		Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations	MT MT/USD PPP adjusted	61,929 0.000048
For each category of waste generated, total waste disposed by nature of disposal method	MT MT/USD PPP adjusted	0.06 0.00000000005		

Downstream BRSR Core (Attributes 5-9)

Sr. No	Attribute	Parameter	Measurement	FY 2024-25	Number of value chain partners	
5	Enhancing Employee Wellbeing and Safety	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company	%	0.17	1	
		Details of safety-related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites)	Number of Permanent Disabilities	Employees Workers	0 0	1 1
			Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.09	1
				Workers	0.49	1
			No. of fatalities	Employees	0	1
				Workers	1	1
6	Gender diversity	Gross wages paid to females as % of wages paid	%	3.20	1	
		Complaints on POSH	Total Complaints on Sexual Harassment (POSH) reported	2	1	
			Complaints on POSH as a % of female employees/workers	1.90	1	
			Complaints on POSH upheld	2	1	
7	Enabling Inclusive Development	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/small producers	%	23.25	1	
		Directly from within India	%	96.62	1	
		Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent/on contract) as % of total wage cost	%	Rural	58.98	1
				Semi-urban	10.26	1
				Urban	24.45	1
				Metropolitan	6.31	1

Sr. No	Attribute	Parameter	Measurement	FY 2024-25	Number of value chain partners
8	Fairness in Engaging with Customers and Suppliers	Instances involving loss/breach of data of customers as a percentage of total data breaches or cyber security events	%	0	1
		Number of days of accounts payable	(Accounts payable *365)/ Cost of goods/services procured	33	1
9	Open-ness of business	Concentration of purchases	Purchases from trading houses as % of total purchases	NIL	1
			Number of trading houses where purchases are made	NIL	1
			Purchases from top 10 trading houses as % of total purchases from trading houses	NIL	1
		Concentration of Sales	Sales to dealers/distributors as % of total sales	78%	1
			Number of dealers/distributors to whom sales are made	13,925	1
			Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	3%	1
		Share of RPTs in	Purchases (Purchases with related parties/total purchases)	32%	1
			Sales (Sales to related parties/ Total Sales)	20%	1
			Loans & advances (Loans & Advances given to related parties/Total loans & advances)	28%	1
			Investments (Investments in related parties/ Total Investments made)	46%	1

Assurance Statement on BRSR



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INDEPENDENT ASSURANCE STATEMENT

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

The Board of Directors,

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

Nature of the Assurance

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

Reporting Framework

The Report has been prepared following

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

Intended Users of this Assurance Statement

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

Responsibilities

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

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

Assurance Standard

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



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

Statement of Independence and Competence

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

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

Scope of Assurance

The assurance process involved assessing the quality, accuracy, and reliability of BRSR Indicators, including all KPI's within the report for the period April 1, 2025, to March 31, 2026. The reporting scope and boundaries include Ambuja Cements Limited, 11 Integrated units and 12 grinding units spread across India along with corporate office.

S. No.	Plant Name	Location / State
1	Maratha IU	Maharashtra
2	Ambujanagar IU	Gujarat
3	Marwar Mundwa IU	Rajasthan
4	Bhatapara IU	Chhattisgarh
5	Rabriyawas IU	Rajasthan
6	Darlaghat IU	Himachal Pradesh
7	Farakka GU	West Bengal
8	Dahej GU	Gujarat
9	Bathinda GU	Punjab
10	Nalagarh GU	Himachal Pradesh
11	Dadri GU	Uttar Pradesh
12	Roorkee GU	Uttarakhand
13	Ropar GU	Punjab
14	Sankrail GU	West Bengal
15	Surat GU	Gujarat
16	Tuticorin GU	Tamil Nadu
17	Sanghipuram IU	Gujarat
18	Boyareddypalli IU	Andhra Pradesh
19	Ganeshpahad IU	Telangana
20	Talaricheruvu IU	Andhra Pradesh



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S. No.	Plant Name	Location / State
21	Tandur IU	Telangana
22	Krishnapatnam GU	Andhra Pradesh
23	Patas GU	Maharashtra

Assurance Methodology

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

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

Limitations

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

The assurance scope excludes:

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

Findings and Conclusions

BRSR Core Indicators:

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





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BRSR Non-Core Indicators:

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

For and on behalf of SGS India Private Limited

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

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

Sr. No	Attribute	Parameter
1	Green-house gas (GHG) footprint	Total Scope 1 emissions
		Total Scope 2 emissions
		GHG Emission Intensity (Scope 1 +2)
2	Water footprint	Total water consumption
		Water consumption intensity
		Water Discharge by destination and levels of Treatment
3	Energy footprint	Total energy consumed
		% of energy consumed from renewable sources
		Energy intensity
4	Embracing circularity - details related to waste management by the entity	(i) Waste Generated for following categories of wastes:
		Plastic waste (A)
		E-waste (B)
		Bio-medical waste (C)
		Construction and demolition waste (D)
		Battery waste (E)
		Radioactive waste (F)
		Other Hazardous waste. Please specify, if any. (G)
		Other non-hazardous waste generated (H).
		Total waste generated (A+B + C + D + E + F + G + H)
		(ii) Waste intensity for above categories of waste
		(iii) Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations
		(iv) For each category of waste generated, total waste disposed by nature of disposal method
		5
Details of safety-related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites)		
6	Gender diversity	Gross wages paid to females as % of wages paid
		Complaints on POSH
7	Enabling Inclusive Development	Input material sourced from MSMES/ small producers and from within India as % of total purchases.
		Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost



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8	Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events Number of days of accounts payable
9	Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties

Annexure – B

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

Section A: General Disclosures

- Q20.a. Total number of permanent and other than permanent employees and workers
- Q20-b Total number of differently abled employees and workers (permanent and other than permanent)
- Q22. Turnover rate for permanent employees and permanent workers
- Q24. Corporate Social Responsibility (CSR) details (total expenditure) based on "Audited Annual report on Corporate Social Responsibility (CSR) activities"
- Q26. Materiality Analysis

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

- Q1 (a)(b). Number and percentage of employees and workers covered under health insurance, accident insurance, maternity benefits, paternity benefits, and day care facilities.
- Q2. Number of employees & workers covered as a percentage of total employees under the benefits of Provident Funds (PF), Gratuity and Employee State Insurance (ESI).
- Q5. Return to work and retention rates of permanent employees and workers that took parental leave.
- Q7. Membership of employees and workers in association(s) or Unions.
- Q8. Training given to employees and workers.
- Q9. Performance and career development reviews of employees and workers
- Q11. Safety data (fatalities, loss-time injuries, recordable work-related injuries and High consequence work-related injury or ill-health (excluding fatalities) of employees and contractors).
- Q13. Numbers of complaints made by employees and workers on working conditions and Health and Safety.

Principle 5: Businesses should respect and promote human rights
Essential Indicators:

- Q1. Employees and workers who have been provided with training on human rights issues and policies of the entity.
- Q2. Minimum wages paid to employees and workers
- Q3.a. Median remuneration/wages: Gender pay gap Indicators
- Q6. Number of Complaints by employees and workers on child labour, forced labour, sexual harassment, discrimination at workplace, wages and other human rights related issues
- Q10. Percentage of plants assessed for child labour, forced labour, sexual harassment, discrimination at workplace and wages

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

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

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

- Q1. Water withdrawal, consumption and discharge in areas of water stress
- Q2. Scope 3 (All Applicable Categories)



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Supplier Assessment:

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

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

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

Essential Indicators:

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

Q2. Number of consumer complaints.