

Business Responsibility & Sustainability Reporting

Annexure – II

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 – 382421
5. Corporate address	Adani Corporate House, Shantigram, Near Vaishno Devi Circle, S.G. Highway, Ahmedabad – 382421
6. E-mail	secretarial@adani.com
7. Telephone	+91 792 555 5555
8. Website	https://www.ambujacement.com
9. Financial year for which reporting is being done	April 2024 to March 2025
10. Name of the Stock Exchange(s) where shares are listed	BSE (equity shares) NSE (equity shares) Luxembourg (GDR)
11. Paid-up Capital	₹ 492,62,46,956
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name : Neeru Bansal Address : Adani Corporate House, Shantigram, Near Vaishno Devi Circle, S.G. Highway, Ahmedabad – 382421 Contact : +91 982 538 6934 Email ID : neeru.bansal@adani.com
13. Reporting boundary – Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Disclosures made in this report are on a standalone basis for all Integrated Units, Grinding units, mines and bulk cement terminals of Ambuja Cements Limited. Details of subsidiaries and joint ventures are not included here.
14. Name of assurance provider	TUV India Pvt. Ltd.
15. Type of the assurance obtained	Reasonable assurance for BRSR Core and Limited Assurance for other parameters as per International Standard Assurance Engagement (ISAE) 3000 (revised) and ISAE (3410)

II. Products/services

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

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

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

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



III. Operations

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

Location	Number of plants	Number of offices	Total
National	15	53	68
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	28 States and UTs and 565+ districts
International (No. of Countries)	0

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

Nil, we are not doing export of our products.

c. A brief on types of customers

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)	3,007	2,911	96.81%	96	3.19%
2.	Other than Permanent (E)	592	570	96.28%	22	3.72%
3.	Total employees (D + E)	3,599	3,481	96.72%	118	3.28%
WORKERS						
4.	Permanent (F)	876	871	99.43%	5	0.57%
5.	Other than Permanent (G)	34	34	100.00%	0	0.00%
6.	Total workers (F + G)	910	905	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)	5	5	100.00%	0	0.00%
2.	Other than Permanent (E)	0	0	0.00%	0	0.00%
3.	Total differently abled employees (D + E)	5	5	100.00%	0	0.00%
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	5	5	100.00%	0	0.00%
5.	Other than permanent (G)	0	0	0.00%	0	0.00%
6.	Total differently abled workers (F + G)	5	5	100.00%	0	0.00%

21. Participation/Inclusion/Representation of women

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

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)			FY 2022-23* (Jan'2022 to Mar'2023)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	25.58%	44.69%	26.20%	25.99%	37.78%	26.38%	20.55%	50.76%	21.59%
Permanent Workers	14.32%	66.67%	14.57%	27.89%	22.22%	27.87%	5.71%	0.00%	5.69%

* The Company has changed its financial year end from December to March in FY23. Therefore, the figure for FY23 is for 15 months.

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

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

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

VI. CSR Details

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

(ii) Turnover (in ₹): ₹ 18,857 crore

(iii) Net worth (in ₹): ₹ 48,606 crore



VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2024-2025 (Current Financial Year)			FY 2023-2024 (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.ambujacementfoundation.org/contact-us)	0	0		0	0	
Investors (other than shareholders)	Yes (investors.relation@ambujacement.com)	0	0		0	0	
Shareholders	Yes (investors.relation@ambujacement.com)	94	4		66	0	
Employees and workers	Yes (https://www.ambujacement.com/Upload/PDF/Whistle_Blower_Policy_ACL.pdf) and (https://www.ambujacement.com/Upload/PDF/ACL-Employee-Grievance-Management-Policy.pdf)	8	0		7	1	
Customers	Yes (consumer.care@adani.com)	6	1		5	2	
Value Chain Partners	Yes (https://www.ambujacement.com/contact-us)	1	0		1	1	
Other (please specify)	Yes (https://www.ambujacement.com/contact-us)	13	1		12	3	

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Water management	Risk and Opportunity	<p>Risk – Water being a shared resource, it is essential for business to use it in a responsible way. These risks comprise conflicts with local communities and stakeholders over water rights and usage, potential water scarcity or quality issues due to over-extraction or pollution, and regulatory constraints on water abstraction permits or discharge standards.</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 license to operate, especially in water-stressed regions. In future, the company may qualify for government incentives aimed at promoting water conservation and sustainability initiatives.</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 of lack of water. As a result, the company is now water positive. The company uses more than 50 % of its water requirements in cement manufacturing from harvested rain water.	Negative/ Positive
2.	Air quality	Risk	Exposure to dust, Sox, Nox and other pollutants from cement plants can lead to respiratory issues among employees and nearby communities. This may lead to increased costs associated with healthcare for affected employees, and insurance premiums. The company may also face opposition, protests and even legal restrictions on its operations.	We focus on improving air quality in the surrounding environment. We monitor the plants' stack emissions through the Continuous Emission Monitoring System. We work on upgradation of electrostatic precipitators and replacement of damaged bags to control dust emissions. We take primary and secondary measures to control NOx emissions.	Negative



S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3.	Circular Economy	Opportunity	Circular economy offers great opportunity to lower the use of natural resources and fossil fuels in cement production and reduces carbon emissions.	–	Positive
4.	Climate and Energy	Risk and Opportunity	<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. It may also cause power outages and affect the manufacturing processes.</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 optimise our energy costs. In addition, it is directly related to carbon emissions and by optimising energy consumption, we can lower our carbon emissions.</p>	<p>The Company has approximately 78% 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>	We adhere to Indian national regulations and are a signatory to the India Business and Biodiversity Initiative (IBBI) of the Confederation of Indian Industry (CII), and Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ). We assess the impacts on biodiversity and ecosystem services through set KPIs. This helps in conservation of ecosystem.	Negative/ Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6.	Sustainable Construction	Opportunity	Intervention of sustainable practices and technologies such as substitute cementitious materials, CO ₂ capture in the built environment, and efficient concrete use help drive down carbon emissions from cement production and hence help to reduce the carbon footprint.	–	Positive
7.	Human Capital Development	Opportunity	Through continuous learning and development and strengthened employee relations, we can mitigate succession planning risks, address skills gaps and ensure continuity of leadership and expertise. It will also help in being competitive in the marketplace and stay ahead of trends. Human Capital development will also contribute to an overall learning culture in the organisation.	–	Positive
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



S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
10.	Occupational Health and Safety	Risk and Opportunity	<p>Risk – Failure to protect workers from occupational hazards can result in legal action, fines, and compensation claims against the company. These risks can lead to significant financial liabilities and damage the company's reputation. Also, potential employees may hesitate from joining the company, and current employees may leave if they perceive their health and safety are not adequately protected, leading to challenges in attracting and retaining a skilled workforce.</p> <p>Opportunity – By prioritising the well-being of all employees and workers, the company can enhance its employer brand, making it a more attractive place to work. Employees are more likely to join and stay with a company that prioritises their well-being, leading to lower turnover rates and higher employee satisfaction.</p>	We have developed safety initiatives including competency development, training, audits, inspections, surveys, We Care initiatives, Critical Control Management to prevent unwanted events, and especial cross-functional teams to drive process safety. Also, we conduct safety audits across our manufacturing sites to ensure that the actions are timely closed and implemented.	Negative/ Positive
11.	Community Relations	Opportunity	Uplifting livelihood opportunities improves community relations which is essential for the social license to operate. Also, a healthy community will ensure availability of strong local labour force, if required at any given point of time.	–	Positive
12.	Customer Relationship Management	Opportunity	CRM empowers to build a positive customer experience based on relevant, real-time information and customer needs that matters to the business. It would enable data driven decision making, improved customer experience and hence drive growth in business by increasing loyalty and enhancing relations.	–	Positive
13.	Corporate Governance and business ethics	Opportunity	Effective governance mechanism in the organisation gives an opportunity of building greater trust among the stakeholders and creates long-term value for them.	–	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
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 the environment, social wellbeing, value chain and brand image. Additionally, it might also lead to cases of regulatory non-compliances and fines.</p> <p>Opportunity – The company can leverage suppliers near operations to reduce costs, for greater control, quicker response and helps in cutting down significant emissions related to transportation.</p>	Supply chain and sourcing process has a direct impact on the environment and communities such as emissions, circular economy, water usage, biodiversity, material usage and human rights. We have taken measures to ensure an optimum supply chain with competent suppliers.	Negative/ Positive
16.	Information technology and data privacy	Risk & Opportunity	<p>Risk – Instances of information security breaches could lead to loss of sensitive data of customers including personal information. It could also lead to increased media scrutiny resulting in a loss of stakeholder trust, company reputation and regulatory fines or penalties.</p> <p>Opportunity – In the ever-evolving landscape of digitalisation and innovation, monitoring and analysis of data in real time would lead to quicker identification and resolution of issues. As a result, this will ensure management of systems and processes more effectively.</p>	With increased digitisation, and heavy dependence on technology systems, it has become critical for us to ensure implementation of SOPs and policies, conduction periodic internal and external (third-party) audits and tests to check the resilience of the IT infrastructure from hackers, cyber-attacks, malware etc.	Negative/ Positive



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
	b.	Has the policy been approved by the Board? (Yes/No)		Y	Y	Y	Y	Y	Y	Y
	c.	Web Link of the Policies, if available		https://www.ambujacement.com/investors/						
2.	Whether the entity has translated the policy into procedures. (Yes/No)			Y	Y	Y	Y	Y	Y	Y
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)			Yes, Value chain partners are expected to comply the applicable policies of the Company while executing any work for the company						
4.	Name of the national and international codes / certifications / labels / standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.			– ISO 9001:2015 – ISO 14001:2015 – ISO 50001:2018 – ISO 45001:2018 – GHG Protocol			– Cement Sustainability Initiative of WBCSD – GCCA – SBTi – UNGC – WEF's 1t.org			
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.			We have commitments, goals and targets set for 2030						
				Parameter		Target Year 2030				
				CO ₂ emissions		Gross Scope 1 Emission: 440 kg / ton of Cementitious materials Scope 2: 10 kg /ton of Cementitious materials				
				Circular Economy		Consume 21 million tons per year of waste derived resources				
				Water consumption		10x Water Positive				
				CSR Beneficiaries		5 million beneficiaries annually				
				Tree plantation		2.4 million				
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.			Parameter		April 2024 to March 2025				
				CO ₂ emissions		Gross Scope 1: 537kg /ton of Cementitious materials Scope 2: 17 kg /ton of Cementitious materials				
				Circular Economy		Consumed 8.08 million tonnes of waste derived resources				
				Water consumption		12x Water Positive				
				CSR Beneficiaries		3.6 million				
				Tree plantation		1.08 lakh in FY25 & 1.5 million cumulative				

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>CEO and Wholetime Director Statement:</p> <p>Growing responsibly is fundamental to our ESG excellence journey as we are committed to achieving Net Zero emissions by 2050. We are progressing at an accelerated pace towards our 1 GW renewable power project in our efforts to decarbonise the value chain. Having already achieved 28% green power share in the year under review, we aim to power 60% of our total energy consumption from green power sources by FY 2027-28. We are investing in R&D to adopt new technologies to reduce use of fossil fuel based thermal energy and optimise clinker factor to reduce carbon emissions. Ambuja Cement continues to lead the way in water stewardship and plastic waste co-processing, making significant strides in embracing the circular economy. In the year under review, we successfully utilised over 8.08 million tonnes of waste-derived resources, contributing to sustainable practices. Additionally, our dedicated efforts towards water conservation have propelled us to achieve water positivity of 12X surpassing our 2030 targets ahead of schedule, reinforcing our commitment to environmental sustainability and responsible resource management. Further, with an aim to arrest the pressing issue of deforestation, we planted 108256 trees during the year under review, as part of our commitment to grow 2.4 million trees by 2030.</p> <p>Beyond our core business, we have made a significant positive impact on society. We have enhanced the lives of over 3.6 million people till FY 25 through initiatives in healthcare, education, water resource management, skill development, women empowerment etc. to contribute to the well-being of the communities where we operate.</p> <p>Our bold goals are set, and we are poised to reach new heights. and will continue to lead by example through our strength and resilience.</p>								



Disclosure Questions										P1	P2	P3	P4	P5	P6	P7	P8	P9
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).										CEO and Wholetime Director								
9. Does the entity have a specified Committee of the Board / Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.										Yes. Corporate Responsibility Committee (CRC) of the Board, consisting of Independent Directors is responsible for overseeing sustainability related performance and issues. The committee meets every quarter, overseas the performance on KPIs defined for sustainability and guides the business to improve it.								
10. Details of Review of NGRBCs by the Company:																		
Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board / Any other Committee									Frequency (Annually / Half-yearly / Quarterly / Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Corporate Responsibility Committee periodically review policies and update them 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 are reviewed on regular basis and as per the requirement.																	
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency?(Yes/No). If yes, provide name of the agency..										P1	P2	P3	P4	P5	P6	P7	P8	P9
										Yes. Internal Controls and Processes are put in place and its assessment and monitoring is being done by an external agency								
12. If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated:																		
Questions										P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)																		
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)																		
The entity does not have the financial or/human and technical resources available for the task (Yes/No)										Not Applicable								
It is planned to be done in the next financial year (Yes/No)																		
Any other reason (please specify)																		

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

Essential Indicators

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	18	Business Strategy and Key Performance Matrix	87.5%
		Finance, Banking & Money Market	87.5%
		Governance (Regulations, M&A, changing business environment)	87.5%
		Human resource management & capability building, culture	87.5%
		Industry, manufacturing, business dynamics	87.5%
		Digital Initiatives & Digital Dividend	50%
		Cyber security landscape	50%
		FY24 Performance (Financials, ESG, Credit)	50%
		Adani Foundation (CSR Related Matters)	37.5%
		ESG and Climate: A force multiplier for India's growth	37.5%
		ESG Landscape	62.5%
		Insights on Indian Cement Sector by Nomura IR	62.5%
		Customer Centricity	75%
		Employee Relations/Initiatives	75%
		Risk Management	75%
		Inspired Companies (Learning from around the World) – Lisa MacCallum	62.5%
		AI in Adani	62.5%
		Adani Brand Purpose, Unlocking Narrative	62.5%
Key Managerial Personnel	18	Business Strategy and Key Performance Matrix	100%
		Finance, Banking & Money Market	100%
		Governance (Regulations, M&A, changing business environment)	100%
		Human resource management & capability building, culture	100%
		Industry, manufacturing, business dynamics	100%
		Digital Initiatives & Digital Dividend	100%
		Cyber security landscape	100%
		FY24 Performance (Financials, ESG, Credit)	100%
		Adani Foundation (CSR Related Matters)	100%
		ESG and Climate: A force multiplier for India's growth	100%
		ESG Landscape	100%
		Insights on Indian Cement Sector by Nomura IR	100%
		Customer Centricity	100%
		Employee Relations/Initiatives	100%
		Risk Management	100%
		Inspired Companies (Learning from around the World) – Lisa MacCallum	100%
		AI in Adani	100%
		Adani Brand Purpose, Unlocking Narrative	100%



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
Employees other than BoD and KMPs Workers	34,623	3,666	100%
Workers	–	–	–

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 (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

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

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
Delayed appointment of Company Secretary and Compliance Officer under Regulation 6(1) of the SEBI Listing Regulations.	NA

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/Upload/PDF/5.-Ambuja-Anti-Corruption-and-Anti-Bribery-Policy-2023-06-06.pdf>

We strictly maintain ethical business practices and comply with all applicable anti-corruption and anti-bribery laws and regulations. Our policy on anti-corruption and anti-bribery governs the behavior of our employees and prohibits any form of corruption, bribery, or unethical actions. We emphasise accountability and transparency in every facet of our operations, and we implement robust measures to tackle any cases of noncompliance, including bribery, corruption, or anti-competitive conduct.

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 2024-25 (Current Financial Year)	FY 2023-24 (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 2024-25 (Current Financial Year)		FY 2023-24 (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

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

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Number of days accounts payable	37	36

9. Open-ness of business

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

Parameter	Metrics	FY 2024-25 (Current Final Year)	FY 2023-24 (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	70%	72%
	b. Number of dealers/distributors to whom sales are made	12,614	11,514
	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)	36%	26%**
	b. Sales (Sales to related parties/Total Sales)	23%	15%
	c. Loans & advances (Loans & Advances given to related parties/Total loans & advances)	100%	100%
	d. Investments (Investments in related parties/ Total Investments made)	99%	100%

** Previous year numbers are restated and regrouped/reclassified for comparative financial presentation.



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 2024-25 (Current Final Year)	FY 2023-24 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	₹ 1.13 crore	Nil	Evaluation of Hazardous , heavy elements in Raw materials, Clinker, Cement, Fly ash,slag,gypsum at ppb level, ash fusion characteristics of Fuel / AFR
Capex	₹ 2.93 crore	₹ 6.62 crore	Further Clinker factor reduction by 0.5% in existing products of PPC/PSC/ PCC by optimising Product Mix Circular Economy - Utilisation of byproduct gypsum in cement manufacture

This amount spend is for cement business of adani cement.

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?**
Yes
 - The company has a well-defined Supplier Code of Conduct, which helps the Company to integrate ESG parameter in its procurement.
 - We have procedures in place for sustainable sourcing in terms of new supplier registration and Group General Terms Conditions is part of all the major procurements
 - As part of sustainable sourcing, more than 90% 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.**
 - We do not reclaim our products. The Company follows circular economy principles in the manufacturing and end use stage of the product lifecycle.
 - The plastic used for packaging as well as generated otherwise is co-processed in cement kiln. A very small quantity of this waste is disposed through registered recyclers. The Company is plastic negative.
 - Cement manufacturing process does not produce any E-waste. However, E-waste is produced from office operations. All of e-waste generated is sold to registered recyclers.
 - Major quantity of hazardous waste generated during the process is co-processed in kiln within plant as per the permission from State Pollution Control Board. Remaining hazardous waste is sent to common incinerator authorised by State Pollution Control Board.
 - In addition, the Company has its waste management arm 'Geoclean' which collect and disposes the waste from other industries, municipal bodies and agriculture waste as alternate fuels and raw materials.
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 is applicable to the Company and the Company has registered on government EPR portal as Brand Owner. The Company collects the Waste through its waste management arm 'Geoclean' and co-processes it in cement kilns.

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	2,911	2,911	100%	2,911	100%	0	0%	2,911	100%	2,911	100%
Female	96	96	100%	96	100%	96	100%	0	0	96	100%
Total	3,007	3,007	100%	3,007	100%	96	3%	2,911	97%	3,007	100%
Other than Permanent employees											
Male	570	570	100%	570	100%	0	0%	570	100%	570	100%
Female	22	22	100%	22	100%	22	100%	0	0%	22	100%
Total	592	592	100%	592	100%	22	4%	570	96%	592	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 applicable plant sites and offices

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	871	871	100%	871	100%	0	0%	0	0	871	100%
Female	5	5	100%	5	100%	5	100%	0	0	5	100%
Total	876	876	100%	876	100%	5	1%	0	0	876	100%
Other than Permanent workers											
Male	34	34	100%	34	100%	0	0%	0	0	34	100%
Female	0	0	0%	0	0%	0	0%	0	0	0	0%
Total	34	34	100%	34	100%	0	0%	0	0	34	100%

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

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the company	₹ 51.94 crore (0.28%)	₹ 47.68 crore (0.27%)



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

Benefits	FY 2024-25 (Current Financial Year)			FY 2023-24 (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***	0.11%	0.31%	NA	0.09%	2.81%	NA
Others – please specify	0%	0%	NA	0%	0%	NA

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

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 is committed to providing equal Opportunity for everyone. The Company is dedicated to creating value through equality and to cultivate and advance diversity throughout its operations. We promote an inclusive workplace that fosters a supportive and professional atmosphere, highlighting trust, empathy, and mutual respect. Our dedication to diversity, equality, and inclusion is evident in the formulation of our policies.

Policy on 'Diversity, Equity and Inclusion' available on Company website: <https://www.ambujacement.com/Upload/PDF/1.--Diversity-Equity-and-Inclusion-Policy.pdf>

Guidelines for 'Employment of Differently-able People' available on Company website: <https://www.ambujacement.com/Upload/PDF/ACL-Guidelines-for-Employment-for-DAP.pdf>

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	68%	0%	0%
Female	100%	100%	0%	0%
Total	100%	68%	0%	0%

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	The Company has Employee Grievance Management policy. There is Grievance Redressal Committee which is responsible for heading employee grievances and resolving them and when the grievances is raised
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (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	-	-	-	-	-	-
- Female	-	-	-	-	-	-
Total Permanent Workers	876	876	100%	1,004	1,004	100%
- Male	871	871	100%	1,000	1,000	100%
- Female	5	5	100%	4	4	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 2024-25 (Current Financial Year)					FY 2023-24 (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	3,481	1,382	40%	3,481	100%	3,209	1,679	52%	2,714	85%
Female	118	71	60%	118	100%	88	38	43%	58	66%
Total	3,599	1,453	40%	3,599	100%	3,297	1,717	52%	2,772	84%
Workers										
Male	905	905	100%	8	1%	1,029	33	3%	6	1%
Female	5	5	100%	0	0%	4	4	100%	1	25%
Total	910	910	100%	8	1%	1,033	37	4%	7	1%

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total (c)	No. (D)	% (D/C)
Employees						
Male	3,481	3,184	92%	3,209	2,538	79%
Female	118	118	87%	88	73	83%
Total	3,599	3,302	92%	3,297	2,611	79%
Workers						
Male	905	905	100%	1,029	1,029	100%
Female	5	5	100%	4	4	100%
Total	910	910	100%	1,033	1,033	100%



10. Health and safety management system:

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

Yes, we have Health and Safety Management standards defined for our processes. The standards are applicable to all our sites

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

We have well defined Hazard identification and risk assessment procedure. All the personnel at sites are trained to assess the risk before start of the activity.

- c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Yes / No)

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 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Lost Time Injury FrequencyRate (LTIFR) (per one million-person hours worked)	Employees	0.31	0.23
	Workers	0.44	0.42
Total recordable work-related injuries	Employees	5	3
	Workers	44	21
No. of fatalities	Employees	0	0
	Workers	2	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 work place.

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

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

	FY 2024-25 (Current Financial Year)			FY 2023-24 (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	
Working Conditions	85% (ISO 45001)

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.

Many corrective actions are being taken to implement learning from safety related incidents. Traffic flow has been improved, and pedestrian walkways have been designated to minimise the risk of man-machine interaction. Load securing procedures have been strengthened through driver training, regular inspections, and the enforcement of mandatory pre-trip checks. Robust fall protection systems, including guardrails, safety nets, and the provision of appropriate personal protective equipment, have been installed and regularly inspected. Electrical safety has been significantly improved through the implementation of a comprehensive program encompassing LOTOTO (lockout / tagout / tryout) procedures, arc flash hazard assessments, and regular equipment inspections, coupled with mandatory training for all electrical workers. Furthermore, structural integrity has been enhanced by strengthening roofs with cyclonic plates and securing loose sheets. Floor openings have been secured to prevent accidental falls. Toppling abatement systems have been implemented for tipper trucks and dumpers to minimise the risk of vehicle rollovers. These proactive measures, combined with ongoing monitoring, regular safety audits, and continuous employee training, aim to create a safer and more secure working environment for all employees.

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/Upload/PDF/Ambuja-Stakeholder-Engagement-policy-18-oct.pdf>), which is further aligned with global best practises.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually / Half yearly / Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders and Investors	No	<ul style="list-style-type: none"> – Investor relations arm – Annual Report – Public disclosures – Investor meetings/calls 	<ul style="list-style-type: none"> – Quarterly/ annually as and when requested – One-on-one investor interaction as and when requested 	<ul style="list-style-type: none"> – To strengthen business conduct and communication – Growth and profitability of ESG oriented business.
Channel Partners	No	<ul style="list-style-type: none"> – Channel satisfaction surveys – Annual conferences – Marketing meetings 	– Annual/continuous process	– 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 	– 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 (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually / Half yearly / Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
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 	– 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 	– 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 	– 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 	– 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 	– 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 	– 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 	– Need based	<ul style="list-style-type: none"> – Knowledge enhancement for policy interventions and policy advocacy on sustainable development practices in value chain



PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. employees workers covered (D)	% (D/C)
Employees						
Permanent	3,007	3,007	100%	2,544	2,176	86%
Other than permanent	592	592	100%	750	219	29%
Total Employees	3,599	3,599	100%	3,294	2,395	73%
Workers						
Permanent	876	876	100%	1,004	0	0%
Other than permanent	34	34	100%	29	1	3%
Total Workers	910	910	100%	1,019	1	0%

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

Category	FY 2024-25 (Current Financial Year)					FY 2023-24 (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	2,911	0	0%	2,911	100%	2,458	0	0%	2,458	100%
Female	96	0	0%	96	100%	86	0	0%	86	100%
Other than permanent										
Male	570	0	0%	570	100%	751	0	0%	751	100%
Female	22	0	0%	22	100%	2	0	0%	2	100%
Workers Permanent										
Male	871	0	0%	871	100%	1,000	0	0%	1,000	100%
Female	5	0	0%	5	100%	4	0	0%	4	100%
Other than permanent										
Male	34	0	0%	34	100%	29	0	0%	29	100%
Female	0	0	0%	0	0%	0	0	0%	0	100%

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

a. Median remuneration / wages

	Male		Female	
	Number	Median remuneration/ salary / wages of respective category	Number	Median remuneration / salary / wages of respective category
Board of Directors (BoD)	7	56.30 lac	1	50.85 lac
Key Managerial Personnel	3	8.1 crore	Nil	NA
Employees other than BoD and KMP	3,478	1,083,744	118	800,004
Workers	905	728,241	5	415,188

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

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Gross wages paid to females as % of total wages	2.59%	1.88%

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

Yes. Ambuja Cements Ltd. is committed to upholding of fundamental human rights in line with the legitimate role of the business. Our approach includes adherence to corporate business policies and compliance with applicable laws including internationally recognised human rights, as set out in the International Bill of Human Rights and the International Labour Organization declaration on Fundamental Principles and Right at Work. The policy is applicable to all stakeholders including employees, associates, customers, vendors, contractors, etc. All Principle Officers and People of Authority shall be responsible for ensuring adherence to Human Rights Policy.

Please refer <http://www.ambujacement.com/Upload/PDF/Ambuja-Human-Rights-Policy.pdf>

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

Yes. All Principle Officers and People of Authority are responsible for ensuring adherence to Human Rights Policy. Please refer <http://www.ambujacement.com/Upload/PDF/Ambuja-Human-Rights-Policy.pdf>

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

	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	1	0	NA	0	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 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	0
Complaints on POSH as a % of female employees / workers	0.8%	0
Complaints on POSH upheld	1	0

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

There is a Internal Committee which looks into all POSH related complaints. It ensures that these are no adverse consequences to the complainant. It follows the SOP designed to be followed for all POSH complaints.

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.

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

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

Essential Indicators

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

Parameter	UOM	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
From renewable sources (in Giga Joules)			
Total electricity consumption (A)	GJ	439,920	194,170
Total fuel consumption (B)	GJ	5,747,832	4,633,771
Energy consumption through other sources (C)	GJ	0	0
Total energy consumed from renewable sources (A+B+C)	GJ	6,187,752	4,827,941
From non-renewable sources (in Giga Joules)			
Total electricity consumption (D)	GJ	2,440,800	2,961,536
Total fuel consumption (E)	GJ	63,865,773	62,541,366
Energy consumption through other sources (F)	GJ	0	0
Total energy consumption (D+E+F)	GJ	66,306,573	65,502,902
Total energy consumed (A+B+C+D+E+F)	GJ	72,494,325	70,330,843
Energy intensity per rupee of turnover (Total energy consumption/Revenue from operations)	GJ / ₹ Of turnover	0.0003	0.0003
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	GJ / USD PPP adjusted	0.0079	0.0081
Energy intensity in terms of physical output	GJ / tonne of cementitious material	2.6	2.6
Energy Intensity (optional) – the relevant metric may be selected by the entity		NA	NA

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

Yes, TUV India Private Limited

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Yes/No) 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, Maratha, Suli, Rauri, Ambujanagar, Ropar, Rabariyawas, Bhatapara & Sankrail are the Designated Consumers. All the designated consumers have achieved their PAT Target except for Suli & Rauri. Suli & Rauri achieved PAT target by purchasing ESCerts.



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

Parameter	UOM	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water withdrawal by source (in kilolitres)			
(i) Surface water	KL	323,346	374,806
(ii) Groundwater	KL	1,232,245	1,892,104
(iii) Third party water	KL	350,724	71,170
(iv) Seawater / desalinated water	KL	0	0
(v) Others (Rain Water Harvested)	KL	2,796,782	3,306,306
Total volume of water withdrawal for cement manufacturing (in kilolitres) (i + ii + iii + iv + v)	KL	4,703,097	5,644,386
Total volume of water consumption for cement manufacturing	KL	4,703,097	5,644,386
Water intensity per rupee of turnover (Total water consumption/Revenue from operations)	Litres / ₹ of turnover	0.025	0.031
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	0.5	0.7
Water intensity in terms of physical output	Liters / tonne of cementitious material	172	206
Water intensity (optional) – the relevant metric may be selected by the entity		NA	NA

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

Yes, TUV India Private Limited

4. Provide the following details related to water discharged:

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (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? (Yes/No) If yes, name of the external agency.

Yes, TUV India Private Limited

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

Zero Liquid Discharge is implemented at all plant locations. No waste water/ treated waste water is discharged outside the plant premises.

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

Parameter	Please specify unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Nox	Tonnes	11,608	12,277
Sox	Tonnes	1,289	1,343
Particulate matter (PM)	Tonnes	362	367
Persistent organic pollutants (POP)	NA	NA	NA
Volatile organic compounds (VOC)	NA	NA	NA
Hazardous air pollutants (HAP)	NA	NA	NA
Others – please specify	NA	NA	NA

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

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

Yes, TUV India Private Limited



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

Parameter	Unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tonnes of CO ₂	14,756,978	15,286,295
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	485,448	589,017
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	0.08	0.09
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	1.6	1.7
Total Scope 1 and Scope 2 emission intensity in terms of physical output	kg CO ₂ / tonne of cementitious material	555	581
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? (Yes/No) If yes, name of the external agency.

Yes, TUV India Private Limited

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

The Company is committed to reduce its carbon footprint. It is a signatory to SBTi to be Net Zero by 2050. The 2030 GHG emission reduction targets are validated by SBTi. The Company has taken multiple initiatives to reduce greenhouse gases. These include: 1) Improved technology 2) Energy efficiency 3) Use of renewable energy 4) Use of green energy like WHRS 5) Use of alternate fuels 6) Use of alternate raw materials 7) Reduction in clinker factor and having larger share of blended products in its portfolio.

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

Parameter	Unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Waste generated (in metric tonnes)			
Plastic waste (A)	MT	27,195	36,533
E-waste (B)	MT	32	30
Bio-medical waste (C)	MT	1	0.5
Construction and demolition waste (D)	MT	0	54
Battery waste (E)	MT	35	29
Radioactive waste (F)	MT	0	0
Other Hazardous waste. Please specify, if any. (G)	MT	345	1,743
Other Non-hazardous waste generated (H). Please specify, if any. (Non hazardous waste contain Flyash, MS Scrap, Wooden Scrap, Metal Drum, Paper, etc)	MT	256,942	247,724
Total (A+B + C + D + E + F + G + H) in metric tonnes	MT	283,851	286,145
Waste intensity per rupee of turnover	Kg / ₹ of turnover	0.0016	0.002
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP)	kg / USD PPP adjusted	0.031	0.033
Waste intensity in terms of physical output	Kg/tonne of cementitious material	10.34	10.46
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	283,850	284,371
(ii) Re-used	MT	0	0
(iii) Other recovery operations	MT	0	0
Total	MT	283,850	284,371
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)			
Category of waste			
(i) Incineration	MT	1	1,744
(ii) Landfilling	MT	0	0
(iii) Other disposal operations	MT	0	0
Total	MT	1	1,744

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

Yes, TUV India Private Limited



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 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. The Company also ensures proper disposal of E-waste, biomedical waste, scrap, etc. through authorised recyclers registered with the regulatory agencies.

Our waste management initiatives include:

- Plastic waste is mainly disposed of through co-processing, with a minimal amount of burst bags disposed of through authorised scrap dealers.
- Biomedical waste is incinerated at authorised Common Biomedical Waste Treatment Facilities.
- E-waste is recycled through authorised recyclers.
- Hazardous waste (used oil, discarded drums) is either reused in plants or co-processed in cement kilns, with non-co-processable quantities sent to a common authorised facility.
- Scraps are sold to authorised vendors.
- 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:

S. No.	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Yes/No) If no, the reasons thereof and corrective action taken, if any.
Nil	Nil	Nil

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.	Bathinda GU expansion 1.20 MTPA to 2.2 MTPA located near Guru Nanak Dev Thermal Power Plant, Malout Road, Village- Malout, Tehsil & District- Bathinda of Ambuja Cements Limited	S.O. 1533(E) dated 14.09.2006 & its amendments	EC granted on 17.07.2024	Yes	Yes	parivesh.nic.in
2.	Proposed expansion of Integrated Cement Plant - Clinker (2.4 million TPA to 3.5 million TPA)-Cement (Existing 3.6 million TPA-No change)- WHRB (7.5 MW to 12 MW) and CPP (Existing 18 & 15 MW-No change)- by Installation of new Line-II (Rotary Kiln 2800 TPD) and new Fly Ash Dryer 1000 TPD at Village- Rabriyawas, Tehsil -Jaitaran, District - Pali, Rajasthan by M/s Ambuja Cements Limited	S.O. 1533(E) dated 14.09.2006 & its amendments	EC granted on 02.11.2024	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.	Maratha Limestone Mine, ML - I (ML Area – 579.90 ha) with Expansion in Limestone Production Capacity from 1.5 million TPA to 3.5 million TPA, at Villages- Thutra and Lakhmapur (Tehsil: Korpana) and Hirapur, Isapur and Sonapur (Tehsil: Rajura), District- Chandrapur, State: Maharashtra of M/s Ambuja Cements Ltd.	S.O. 1533(E) dated 14.09.2006 & its amendments	EC applied on 26.08.2024	Yes	Yes	parivesh.nic.in
4.	Proposed Naulatha Cement Grinding Unit with Cement Production capacity of 1 x 4.0 Million MTPA at Village: Naulatha, Tehsil: Israna, District: Panipat, Haryana by M/s. Ambuja Cements Limited	S.O. 1533(E) dated 14.09.2006 & its amendments	EC applied on 22.01.2025	Yes	Yes	parivesh.nic.in
5.	Proposed 3D2 Limestone Block (Auctioned Block) (Area: 434.08502 ha) with Proposed Limestone Production Capacity 3.0 Million TPA, OB/waste 1.15 Million TPA, Top Soil 0.34 Million TPA, (Total Excavation 4.49 Million TPA) along with Installation of Crusher (2000 TPH) with Wobbler at Villages: Harima & Sarasani, Tehsil and District: Nagaur, Rajasthan by Ambuja Cements Limited	S.O. 1533(E) dated 14.09.2006 & its amendments	EC applied on 17.02.2025	Yes	Yes	parivesh.nic.in
6.	Proposed Standalone Cement Grinding Unit with Cement Production of 6.0 MMTA (2X3.0 Million Metric Tons per Annum) located at Village- Ramannapet, Taluka-Ramannapet, District: Yadadri Bhuvanagiri, State- Telangana by M/s. Ambuja Cements Limited (ACL)	S.O. 1533(E) dated 14.09.2006 & its amendments	EC applied on 13.03.2025	Yes	Yes	parivesh.nic.in
7.	Expansion of Integrated Cement (Clinker: 8.1 MTPA to 16.1 MTPA, Cement: 6.5 MTPA to 16.5 MTPA, WHRS: 43 MW to 85 MW & CPP: 63 MW to 123 MW) by Installation of Line- IV & Line-V at Village: Rawan, Tehsil: Balodabazar, District: Balodabazar-Bhatapara, State: Chhattisgarh by M/s Ambuja Cements Limited (Unit: Bhatapara)	S.O. 1533(E) dated 14.09.2006 & its amendments	PH completed on 08.01.2025	Yes	Yes	https://www.enviscecb.org



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
8.	Proposed Expansion in production capacity of Cement Grinding Unit from 1.2 MTPA to 3.0 MTPA at located near Village: Lakeshwari, P.O- Sikanderpur Bhainswal, Bhagwanpur, Roorkee, Distt. Haridwar, Uttarakhand, Pin- 247661 by M/s Ambuja Cements Limited (Unit: Roorkee)	S.O. 1533(E) dated 14.09.2006 & its amendments	PH completed on 18.01.2025	Yes	Yes	https://ueppcb.uk.gov.in
9.	Expansion in Limestone Production Capacity from 2.0 Million TPA to 6.3 Million TPA, (ROM 6.5 Million TPA including 0.2 Million TPA screen rejects), Sub Grade 1.7 Million TPA, Top Soil 0.27 Million TPA, Waste 2.55 Million TPA (Total Excavation 11.02 Million TPA) with existing crusher of 1800 TPH with screen and a proposed crusher of 1800 TPH capacity in Maldi Mopar Limestone Mine (ML Area – 553.656 ha) in Villages- Boirdih, Karmandih ,Maldi, Mopar and Devrani Tehsil: Balodabazar- Bhatapara, Chhattisgarh by M/s. Ambuja Cements Limited	S.O. 1533(E) dated 14.09.2006 & its amendments	PH completed on 20.01.2025	Yes	Yes	https://www.enviscecb.org
10.	Proposed Cement Grinding Unit with Cement Production Capacity of 2 x 3 Million Metric Tons per Annum (6.0 MMTA) at located Village: Devli, Tehsil+ District: Palwal, State: Haryana by M/S. Ambuja Cements Limited	S.O. 1533(E) dated 14.09.2006 & its amendments	PH completed on 30.01.2025	Yes	Yes	https://www.hspcb.org.in
11.	Expansion in Limestone Production Capacity from 2.0 Million TPA to 3.5 Million TPA, Top Soil 0.25 Million TPA, Waste (OB/IB) 2.40 Million TPA, Sub grade 0.50 Million TPA (Total Excavation 6.65 Million TPA) along with existing crusher of 1200 TPH in Maratha Limestone Mine - II (ML Area – 880.31 ha) in Villages- Bakhardi, Upparwahi, Chandur, Pimpalgaon, Lakhmapur and Thutra (Tehsil: Korpana) and Sonapur (Tehsil: Rajura), District- Chandrapur, State: Maharashtra by M/s. Ambuja Cements Limited	S.O. 1533(E) dated 14.09.2006 & its amendments	PH completed on 03.02.2025	Yes	Yes	https://mpcb.gov.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
12.	Kodidra Block Mining Lease for Limestone and Marl major Mineral for 1.5 million TPA production over an area of 41,31.86 Ha. located in Kodidra Village, Veraval Taluka, Gir-Somnath District, Gujarat State of M/s Ambuja Cements Limited	S.O. 1533(E) dated 14.09.2006 & its amendments	PH completed on 17.03.2025	Yes	Yes	https://gpcb.gujarat.gov.in
13.	Kukaras Block (Private) Mining Lease for Limestone and Marl Mineral for 2.0 million TPA production of Limestone over an area of 29.16.81 Ha located in Village: Kukaras, Taluka: Veraval, District: Gir-Somnath, State: Gujarat, by M/s Ambuja Cements Limited	S.O. 1533(E) dated 14.09.2006 & its amendments	PH completed on 17.03.2025	Yes	Yes	https://gpcb.gujarat.gov.in
14.	"Proposed Greenfield Project Of Standalone Grinding Unit With Cement Production Capacity Of 6 Mmtpa (2 X 3 Mmtpa) At Village-Malkhed & Udkhed, Taluka-Chandur Railway & Amravati, District- Amravati, Maharashtra By M/S. Ambuja Concrete North Private Limited "	S.O. 1533(E) dated 14.09.2006 & its amendments	PH completed on 27.03.2025	Yes	Yes	https://mpcb.gov.in
15.	Proposed Ambivli Cement Grinding Unit With Production Capacity Of 2 X 3 Mmtpa (6.0 Mmtpa) Located At Village: Ambivli, Taluka: Kalyan, District: Thane, State: Maharashtra by M/s. Ambuja Concrete North Private Limited	S.O. 1533(E) dated 14.09.2006 & its amendments	PH to be conducted	Yes	Yes	Draft EIA/ EMP Report submitted to competent authorities of MPCB. https://mpcb.gov.in
16.	Proposed Greenfield project of Standalone Grinding Unit with Cement production capacity of 2 x 3 MMTPA (6 MMTPA) at Village-Bornar, Taluka & District-Jalgaon, Maharashtra by M/s. Ambuja Concrete North Private Limited	S.O. 1533(E) dated 14.09.2006 & its amendments	PH to be conducted	Yes	Yes	Draft EIA/EMP Report to be submitted to competent authorities of MPCB. https://mpcb.gov.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
17.	Proposed expansion in integrated cement plant (Clinker: 3.0 MTPA to 15.06 MTPA, Cement: 4.5 MTPA to 14.5 MTPA, CPP: 50 MW (No Change), WHRS 15 MW to 87 MW, DG Set (9190 kVA), AFR Pre-processing & Feeding System (4250 TPD), Synthetic Gypsum Plant (5000 TPD) and Fly Ash Dryer: 1000 TPD, Railway siding with Wagon Tippler & Loader by Installation of new Line – 2, 3 & 4 and Plant Residential Colony located at Village & Tehsil: Marwar Mundwa, District: Nagaur, State Rajasthan of ACL	S.O. 1533(E) dated 14.09.2006 & its amendments	PH to be conducted	Yes	Yes	Draft EIA/ EMP Report submitted to competent authorities of MPCB. https://environment.rajasthan.gov.in/
18.	Marwar Mundwa Limestone(ML-I) with enhancement in Production Capacity from 3.0 to 14.0 MTPA in the Mine Lease area of 699.99 Ha (ML No. 111/2007) by M/s Ambuja Cement Limited located near to village Rupasar, Inana, Mundwa, and Bhadana, Tehsil Mundwa, District Nagaur, State Rajasthan of M/S Ambuja Cements Limited	S.O. 1533(E) dated 14.09.2006 & its amendments	PH to be conducted	Yes	Yes	Draft EIA/ EMP Report submitted to competent authorities of MPCB. https://environment.rajasthan.gov.in/
19.	Expansion in Marwar Mundwa Limestone (ML-II) for Production Capacity from 2.0 to 4.5 Million TPA in the Mine Lease Area of 635 ha (ML-03/1994) by M/s Ambuja Cement Limited located at Villages Kherwad, Rupasar, and Didyakalan, Tehsil Jayal and Nagaur, Rajasthan of M/S Ambuja Cements Limited	S.O. 1533(E) dated 14.09.2006 & its amendments	PH to be conducted	Yes	Yes	Draft EIA/ EMP Report submitted to competent authorities of MPCB. https://environment.rajasthan.gov.in/
20.	Proposed Standalone Grinding Unit with Cement Production Capacity of 4.0 Million TPA (2 x 2.0 Million TPA) at Village: Mawan, Tehsil & District: Guna, Madhya Pradesh by M/s. Ambuja Concrete North Private Limited	S.O. 1533(E) dated 14.09.2006 & its amendments	PH to be Conducted on 25.04.2025	Yes	Yes	Draft EIA/ EMP Report submitted to competent authorities of MPCB. http://mppcb.mp.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 (Yes/No). If not, provide details of all such non-compliances, in the following format:

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
1.	Air Act (Prevention and control of pollution) 1981	Emission due to rupturing of pre-heater duct in Rauri Plant	6.6 Lakh	Repaired the duct and emission controlled

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: 8
- b. List the top 10 trade and industry chambers / associations (determined based on the total members of such body) the entity is a member of / affiliated to.

S. No.	Name of the trade and industry chambers / associations	Reach of trade and industry chambers / associations (State / National)
1.	Indian Business & Biodiversity Initiative (IBBI)	National
2.	Global Cement Concrete Association (GCCA)	National
3.	Confederation of Indian Industry (CII)	National
4.	National Safety Council (NSC)	National
5.	World Economic Forum (WEF)	International
6.	Science Based Target Initiative	International
7.	United Nation Global Compact	International
8.	The International Renewable Energy Agency (IRENA)	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	Corrective action taken
None.	Company ensures compliance with all anti-trust laws
All agreements are duly vetted to ensure due compliance with anti-trust laws. Training modules are circulated to sales / marketing / procurement team from time to time to create awareness on cartelisation / restrictive trade practices We seek proactive advise / clarifications from external law firms in case of any doubt in any transaction before proceeding ahead with the same.	



PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Name and brief details of project	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
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Social Impact Assessment is a part of EIA for getting Environment Clearance for projects. All projects listed in Question No. 12 of Principle 6 have SIA component in-built as part of the study carried out. In addition, assessing social impacts of the CSR projects is an ongoing process at Ambuja Foundation, that continues to assess social impacts using platforms such as Social Engagement Scorecard (SES), Community Advisory Panel (CAP) etc. Any social impacts emerging out of these platforms is seriously considered and factored into annual work plan and activities of Ambuja Foundation.

This financial year we conduct below social impact assessment of the our CSR projects.

- Impact assessment of Ambuja's WRM and RID initiatives during 2022-24 in Baloda Bazar, Bhatapara by Crisil revealed. The project achieved an SROI value of 10.12, indicating that for every ₹ 1 invested, a social value of ₹ 10.12 was generated. Below are the outcomes
 - 98% respondents affirmed that irrigation canal significantly increased availability of water for agriculture
 - 24% increment in irrigated land was achieved through improved access to water
 - 18% increment in farmers cultivating two seasons
 - 79% respondents reported enhanced hygiene and sanitation
 - 76% respondents confirmed reduction in drudgery
 - 96% respondents reported improved connectivity through cement concrete roads
 - 90% respondents confirmed increase in social, cultural, and administrative engagement through community infrastructure development
 - 83% respondents acknowledged that school infrastructure development improved quality of education
- Impact assessment of Ambuja's livelihood promotion initiatives during 2022-24 in Marwar Mundwa, Rajasthan by PWC revealed. The project achieved a SROI value of 7.83, indicating that for every ₹ 1 invested, a social value of ₹ 7.83 was generated. Below are the outcomes
 - 98% respondents confirmed increased income through adoption of sustainable agricultural practices
 - 90% respondents shared increased cropping intensity as a result of WRM interventions
 - 70% reduction in water use achieved by using drip and sprinkler irrigation systems
 - 18% increase in income from goat rearing through improved breeding, nutrition and health care for goats
 - 84% women reported increased household income and 69% improved their household savings through SHG income generation activities
 - 127% increment in monthly earnings of youth (from ₹ 5,833 to ₹ 13,214) through skill development initiatives

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

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

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

Ambuja Foundation acts like a bridge between the plant and the community. The concerns and grievances from the community are taken to Plant Head by Ambuja Foundation team. The foundation facilitates the issue based discussion with community and the plant as may be suggested by the Head. Each plant also has a CSR committee where concerns of the community are shared and discussed with senior plant team. Ambuja plants have Community Advisory Panel (CAPs), a formal forum consisting of stakeholders representatives including senior team at plant, where issues and concerns of the community are discussed and resolved.

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

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Directly sourced from MSMEs / small producers	23.99%	2.24%
Directly from within India	96.74%	92.96%

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 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Rural	36.64%	34.29%
Semi-urban	12.03%	13.92%
Urban	41.82%	42.73%
Metropolitan	9.51%	9.06%

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



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

Essential Indicators

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

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

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

		As a percentage to total turnover
Environmental and social parameters relevant to the product		The Company's products confirm 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 2024-25 (Current Financial Year)			FY 2023-24 (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		7	2	
Unfair Trade Practices	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.	5	1	
Other	0	0		13	4	

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/Upload/PDF/1.-Cyber-security-and-data-privacy-policy.pdf> of the policy.

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.

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

7. Provide the following information relating to data breaches:

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

Assurance Statement on BRSR

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Independent Assurance Statement

To the Directors and Management
Ambuja Cements Limited, Adani Corporate House,
Shantigram, Near Vaishno Devi Circle, S.G. Highway,
Ahmedabad - 382421

Ambuja Cements Limited (hereafter 'ACL') commissioned TUV India Private Limited (TUVI) to conduct independent external assurance of BRSR Core disclosures ([09 attributes as per Annexure I - Format of BRSR Core](#)) following the ([BRSR Core - Framework for assurance and ESG disclosures for value chain](#) stipulated in SEBI [circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated 12/07/2023](#) and [Industry Standards on Reporting of BRSR Core, circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024](#)) with reasonable assurance in conjunction with Limited assurance of the [Section A: General Disclosures, section B: Management and Process Disclosures](#) and [09 BRSR principles covering Essential and Leadership Indicators](#). ACL developed Business Responsibility and Sustainability Report (hereinafter 'the BRSR') for the period April 01, 2024 to March 31, 2025. The BRSR is based on the National Guidelines on Responsible Business Conduct (NGRBC), [SEBI circular: SEBI/HO/CFD/CMD-2/P/CIR/2021/562, dated 10/05/2021](#) followed by the [notification number SEBI/LAD-NRO/GN/2023/131, dated 14/06/2023](#) pertaining to BRSR requirement. This assurance engagement was conducted in reference with BRSR, the terms of our engagement and ISAE 3000 (Revised) and ISAE 3410 (for 'Assurance Engagements on Greenhouse Gas Statement) requirements.

Management's Responsibility

ACL developed the BRSR's content pertaining to the [Section A and B, 09 BRSR principles covering Essential and Leadership Indicators](#) including the Core disclosures ([09 attributes as per Annexure I - Format of BRSR Core](#)). ACL management is responsible for carrying out the collection, analysis, and disclosure of the information presented in the BRSR (web-based and print), including website maintenance, integrity, and for ensuring its quality and accuracy in reference with the applied criteria stated in the BRSR, such that it's free of intended or unintended material misstatements. ACL will be responsible for archiving and reproducing the disclosed data to the stakeholders and regulators upon request.

Scope and Boundary

The scope of work includes the assurance of the following [Section A and B, 09 BRSR principles covering Essential and Leadership Indicators](#) and [09 attributes as per Annexure I - Format of BRSR Core](#) disclosed in the BRSR report. The BRSR core requirements encompass essential disclosures pertaining to organization's Environmental, Social and Governance (ESG). In particular, the assurance engagement included the following:

1. Review of General Disclosure, Management & Process and the disclosures against all 09 BRSR principles submitted by ACL;
2. Review of [09 attributes as per Annexure I - Format of BRSR Core](#) submitted by ACL,
3. Review of the quality of information,
4. Review of evidence (on a random samples) for limited assurance of [Section A and B, 09 BRSR principles covering Essential and Leadership Indicators](#) and reasonable assurance of [09 attributes as per Annexure I - Format of BRSR Core](#).

TUVI has verified the below Essential and Leadership Indicators disclosed in the BRSR under Limited Assurance

Principles	Essential Indicators	Leadership Indicators
Principle 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.	1,2,3,4,5,6,7,8,9	1, 2
Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe.	1,2,3,4	1,2, 3, 4, 5
Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains.	1,2,3,4,5,6,7,8,9,10,11,12, 13,14,15	1,2,3,4, 5, 6
Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders.	1,2	1,2,3

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Principle 5: Businesses should respect and promote human rights.	1,2,3,4,5,6,7,8,9,10, 11	1,2,3, 4, 5
Principle 6: Businesses should respect and make efforts to protect and restore the environment.	1,2,3,4,5,6,7,8,9,10,11,12, 13	1, 3,4, 5, 6,7, 8
Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.	1,2	1
Principle 8: Businesses should promote inclusive growth and equitable development.	1,2,3,4, 5	1,2,3, 4, 5, 6
Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner	1,2,3,4,5,6, 7	1,2,3, 4

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

Q1.a. 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

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

Q3. Water withdrawal, consumption and discharge in areas of water stress

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

TUVI has verified the below [09 attributes as per Annexure I - Format of BRSR Core](#) disclosed in the BRSR under Reasonable Assurance

Attributes	KPI
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Green-house gas (GHG) footprint (limited to Indian operation)	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) - GHG (CO ₂ e) Emission in MT - Direct emissions from organization's owned- or controlled sources - Monitored		
	Total Scope 2 emissions (Break-up of the GHG (CO ₂ e) into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) - Indirect emissions from the generation of energy that is purchased from a utility provider - Monitored		
	GHG Emission Intensity (Scope 1+2), Total Scope 1 and Scope 2 emissions (MT) / Total Revenue from Operations adjusted for PPP - Calculated		
	GHG Emission Intensity (Scope 1 +2), Total Scope 1 and Scope 2 emissions (MT) / Total Output of Product or Services- Calculated		
Water footprint	Total water consumption (in kL) - Monitored and estimated		
	Water consumption intensity - kL / Total Revenue from Operations adjusted for PPP - Calculated		
	Water consumption intensity - kL / Total output of Product or Services - Calculated		
	Water Discharge by destination and levels of Treatment (kL) - Calculated based on estimated values		
Energy footprint (limited to Indian operation)	Total energy consumed in GJ - calculated on measured for owned premises and estimates for co-sharing offices		
	% of energy consumed from renewable sources - In % terms - Monitored		
	Energy intensity - Joules or multiples / Rupee adjusted for PPP - Calculated		
	Energy intensity - Joules or multiples /Product or Service- Calculated		
Embracing circularity - details related to waste management by the entity (limited to Indian operation)	Plastic waste (A) – Monitored, E-waste (B) – Monitored, Bio-medical waste (C) – Monitored, Construction and demolition waste (D) – Monitored, Battery waste (E) - Monitored, Radioactive waste (F) - NA		
	Other Hazardous waste (G) - see the list below		
	Used Oil, Waste Oil, Oil storage barrels, Paint cans, Oil filters, Oil-soaked cotton- Monitored		
	Other Non-hazardous waste generated (H) - see the list below		
	Organic waste: Food waste, Garden waste, STP sludge, Wood waste- Monitored;		
	Inorganic Waste: Mixed paper/Newspaper/Magazine, Glass waste, Waste tissue paper, office stationery; Packaging Waste: Cardboard, scrap metal - Monitored;		
	Total waste generated (A +B + C + D + E + F + G + H) in MT -Monitored;		
	Waste intensity- Kg or MT / Rupee adjusted for PPP - Calculated		
	Waste intensity- Kg or MT / Unit of Product or Service-Calculated		
	Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (MT) - Monitored		
	Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (Intensity), Kg of Waste Recycled Recovered /Total Waste generated - Calculated		
	For each category of waste generated, total waste disposed by nature of disposal method (MT)- Monitored		
	For each category of waste generated, total waste disposed by nature of disposal method (Intensity)		
	kg of Waste Recycled Recovered /Total Waste generated - Calculated		
Enhancing Employee Wellbeing and Safety	Spending on measures towards wellbeing of employees and workers - cost incurred as a % of total revenue of the company - In % terms - Monitored and calculated		
	Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites)		
	i. Number of Permanent Disabilities – Monitored		
	ii. Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) - Monitored		
Enabling Gender Diversity in Business	iii. No. of fatalities - Monitored		
	Gross wages paid to females as % of wages paid - In % terms - Calculated		
	Complaints on POSH	1) Total Complaints on Sexual Harassment (POSH) reported - Monitored	
		2) Complaints on POSH as a % of female employees / workers - Monitored	
3) Complaints on POSH upheld - Monitored			
Enabling Inclusive Development	Input material sourced from following sources as % of total purchases - Directly sourced from MSMEs/ small producers and from within India - In % terms - As % of total purchases by value - Monitored		
	Job creation in smaller towns - Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost - In % terms - As % of total wage cost - Monitored		
	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events - In % terms - Monitored		

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Fairness in Engaging with Customers and Suppliers	Number of days of accounts payable - (Accounts payable *365) / Cost of goods/services procured - Calculated	
Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	1) Purchases from trading houses as % of total purchases
		2) Number of trading houses where purchases are made from
		3) Purchases from top 10 trading houses as % of total purchases from trading houses
		1) Sales to dealers / distributors as % of total sales
		2) Number of dealers / distributors to whom sales are made
		3) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors
		Share of RPTs (as respective %age) - Calculated
		Purchases, Sales, Loans & advances, Investments - Calculated

Notes:

Waste: The data of total waste recovered through recycling, re-using or other recovery operations or total waste disposed by nature of disposal method could be assessed based on interviews and sample records as presented during the onsite visit.

The reporting boundaries includes encompassing 6 integrated cement (Ambujanagar, Bhattapara, Darlaghat, Maratha, Marwar, Rabriyawas) plants and 9 grinding units (Bhatinda, Dadri, Farakka, Nalagarh, Ropar, Roorkee, Sankrail, Surat, Tuticorin). Along with corporate office.

Set of on-site and remote verifications were conducted at,

Onsite Verification

1. Onsite verification on date 31-01-2025 for the Maratha plant located at Village - Upparwahi, Taluka - Korpana, District - Chandrapur (Maharashtra) -442908,
2. Onsite verification on date 03-02-2025 for the Rabriyawas plant located at PO: Rabriyawas, Tehsil: Jaitaran, Dist.: Beawar (Rajasthan).

Remote Verification

1. Remote verification on date 28-01-2025 for the Surat plant located at Magdalla Port Road, Gavier Village, Choryasi taluka, Surat- 390053,
2. Remote verification on date 10-02-2025 for the Marwar plant located at Village - Marwar Mundwa, Distt -Nagaur, Rajasthan 341026,
3. Remote verification on date 11-02-2025 for the Bhattapara plant located at Village Rawan Tehsil & Distt Balodabazar (Chattisgarh),
4. Remote verification on date 13-02-2025 for the Darlaghat plant located at Village Suli, PO- Darlaghat, Teh Arki, Distt. Solan HP
5. Remote verification on date 14-02-2025 for the Ambujanagar plant located at Ambujanagar, Tq: Kodinar, Dist.Gir Somanath, Gujarat State
6. Remote verification on date 09-04-2025 for the Sankrail plant located at Vill & PO: Dhulagori, P.S. - Sankrail, Dist. - Howrah (WB) - 711302,
7. Remote verification on date 09-04-2025 for corporate office
8. Remote verification on date 11-04-2025 for the Bhatinda plant located at Malout Road, Near Guru Nanak Dev Thermal Plant Bhatinda, Punjab - 151002,
9. Remote verification on date 11-04-2025 for the Dadri plant located at Village Dhoom Manikpur, & Badpura Dadri District Gautambudh Nagar 2023207,
10. Remote verification on date 11-04-2025 for the Ropar plant located at Village: Daburji, Tehsil & District: Ropar (Punjab),
11. Remote verification on date 11-04-2025 for the Roorkee plant located at Vill. Lakeshwari, P.O- Sikanderpur Bhainswal, Bhagwanpur, Roorkee, Dist. Haridwar, Pin. 247661, Uttarakhand,
12. Remote verification on date 14-04-2025 for the Farakka plant located at Vill - Kendua, P.O. - Srimantapur, Dist. - Murshidabad, Pin - 742 212,
13. Remote verification on date 14-04-2025 for the Nalagarh plant located at Vill- Navagraon, PO- Jajhra, Teh- Nalagarh.
14. Remote verification on date 14-04-2025 for the Tuticorin plant located at No.1/174, Melamaruthur Village, Mela Arasadi Post Ottapidaram, Tuticorin Tamil Nadu - 628002

The assurance activities were carried out together with a desk review of entire plants and offices as per reporting boundary.

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Limitations

TUVI did not perform any assurance procedures on the prospective information disclosed in the Report, including targets, expectations, and ambitions. Consequently, TUVI draws no conclusion on the prospective information. During the assurance process, TUVI did not come across any limitation to the agreed scope of the assurance engagement. TUVI did not verify any ESG goals and claim through this assignment. TUVI verified data on a sample basis; the responsibility for the authenticity of data entirely lies with ACL. Any dependence of person or third party may place on the BRSR Report is entirely at its own risk. TUVI has taken reference of the financial figures from the audited financial reports. ACL will be responsible for the appropriate application of the financial data. The application of this assurance statement is limited w.r.t [SEBI circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated Jul 12, 2023 and Industry Standards on Reporting of BRSR Core, circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024](#). This assurance statement does not endorse any environmental and social claims (related to the product, manufacturing process, packaging, disposal of product etc.) as well as advertisements by the reporting organization. TUVI does not permit use of this statement for Greenwashing or misleading claims. The reporting Organization is responsible for ensuring adherence to relevant laws.

Our Responsibility

TUVI's responsibility in relation to this engagement is to perform a limited level of BRSR assurance for [Section A and B, 09 BRSR principles covering Essential and Leadership Indicators](#) and reasonable level of assurance for [09 attributes as per Annexure I - Format of BRSR Core](#) and to express a conclusion based on the work performed. Our engagement did not include an assessment of the adequacy or the effectiveness of ACL's strategy, management of ESG-related issues or the sufficiency of the Report against BRSR reporting principles, other than those mentioned in the scope of the assurance. TUVI's responsibility regarding this verification is in reference to the agreed scope of work, which includes assurance of non-financial quantitative and qualitative information disclosed by ACL. Reporting Organization is responsible for archiving the related data for a reasonable time period. The intended users of this assurance statement are the management of 'ACL'. The data is verified on a sample basis, the responsibility for the authenticity of data lies with the reporting organization. TUVI expressly disclaims any liability or co-responsibility 1) for any decision a person or entity would make based on this assurance statement and 2) for any damages in case of erroneous data is reported. This assurance engagement is based on the assumption that the data and information provided to TUVI by ACL are complete and true.

Verification Methodology

During the assurance engagement, TUVI adopted a risk-based approach, focusing on verification efforts with respect to disclosures. TUVI has verified the disclosures and assessed the robustness of the underlying data management system, information flows, and controls. In doing so:

- TUVI examined and reviewed the documents, data, and other information made available by ACL for non-financial [Section A and B, 09 BRSR principles covering Essential and Leadership Indicators](#) and [09 attributes as per Annexure I - Format of BRSR Core](#) (non-financial disclosures)
- TUVI conducted interviews with key representatives, including data owners and decision-makers from different functions of ACL
- TUVI performed sample-based reviews of the mechanisms for implementing the sustainability-related policies and data management (qualitative and qualitative)
- TUVI reviewed the adherence to reporting requirements of "BRSR"

Opportunities for Improvement

The following are the opportunities for improvement reported to ACL. However, they are generally consistent with ACL management's objectives and programs. ACL already identified below topics and Assurance team endorse the same to achieve the Sustainable Goals of organization.

- ACL may strengthen its internal reporting by opting a smart cloud-based data management system for sustainability data reporting
- ACL may encourage to monitor the chain of custody for suppliers who are not directly recycling the non-hazardous waste
- ACL may plan to monitor all categories of indirect GHG emissions as per ISO 14064-1
- ACL can install additional water meters for the conducting the water balance
- ACL may conduct the formal internal audit procedure for verifying BRSR data on periodic basis

Conflict of Interest

In the context of BRSR requirements set by SEBI, addressing conflict of interest is crucial to maintain high integrity and independence of assurance engagements. As per SEBI guidelines, assurance providers need to

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disclose any potential conflict of interest that could compromise the independence or neutrality of their assessments. TUVI diligently identifies any relationships, affiliations, or financial interests that could potentially cause conflict of interest. We proactively implement measures to mitigate or manage these conflicts, ensuring independence and impartiality in our assurance engagements. We provide clear and transparent disclosures about any identified conflicts of interest in our assurance statement. We recognize that failure to address conflict of interest adequately could undermine the credibility of the assurance process and the reliability of the reported information. Therefore, we strictly adhere to SEBI guidelines and take necessary measures to avoid, disclose, or mitigate conflicts of interest effectively.

Our Conclusion

In our opinion, based on the scope of this assurance engagement, the disclosures on BRSR Core KPI described in the BRSR report along with the referenced information provides a fair representation of the 9 attributes, and meets the general content and quality requirements of the BRSR. TUVI confirms its competency to conduct the assurance engagement for the BRSR as per SEBI guidelines. Our team possesses expertise in ESG verification, assurance methodologies, and regulatory frameworks. We ensure independence, employ robust methodologies, and maintain continuous improvement to deliver reliable assessments.

Disclosures: TUVI is of the opinion that the reported disclosures generally meet the BRSR requirements. ACL refers to general disclosure to report contextual information about ACL, while the Management & Process disclosures the management approach for each indicator [Section A and B, 09 BRSR principles covering Essential and Leadership Indicators](#) as well as [09 attributes as per Annexure I - Format of BRSR Core](#).

Limited Assurance Conclusion: Based on the procedures we have performed; nothing has come to our attention that causes us to believe that the information subject to the limited assurance engagement was not prepared in all material respects. TUVI found the information to be reliable in all principles, with regards to the reporting criteria of the BRSR.

Reasonable Assurance: As per SEBI reasonable assurance requirements including scope of Assurance, Assurance methodologies (risk- based approach and data validation techniques), mitigating conflicts of interests, documentation on evidence and communication on findings, TUVI can effectively validate the accuracy and reliability of the information presented in the BRSR, instilling confidence in stakeholders and promoting transparency and credibility in ESG reporting practices.

BRSR complies with the below requirements

- Governance, leadership and oversight: The messages of top management, the business model to promote inclusive growth and equitable development, action and strategies, focus on services, risk management, protection and restoration of environment, and priorities are disclosed appropriately.
- Connectivity of information: ACL discloses [09 BRSR principles covering Essential and Leadership Indicators](#) and [09 attributes as per Annexure I - Format of BRSR Core](#) and their inter-relatedness and dependencies with factors that affect the organization's ability to create value over time.
- Stakeholder responsiveness: The Report covers mechanisms of communication with key stakeholders to identify major concerns to derive and prioritize the short, medium and long-term strategies. The Report provides insights into the organization's relationships (nature and quality) with its key stakeholders. In addition, the Report provides a fair representation of the extent to which the organization understands, takes into account and responds to the legitimate needs and interests of key stakeholders.
- Materiality: The material issues within 9 attributes and corresponding KPI as per BRSR requirement are reported properly.
- Conciseness: The Report reproduces the requisite information and communicates clear information in as few words as possible. The disclosures are expressed briefly and to the point sentences, graphs, pictorial, tabular representation is applied. At the same time, due care is taken to maintain continuity of information flow in the BRSR.
- Reliability and completeness: ACL has established internal data aggregation and evaluation systems to derive the performance. ACL confirms that, all data provided to TUVI, has been passed through QA/QC function. The majority of the data and information was verified by TUVI's assurance team (on sample basis) during the BRSR verification and found to be fairly accurate. All data, is reported transparently, in a neutral tone and without material error.
- Consistency and comparability: The information presented in the BRSR is on yearly basis. and found reliable and complete manner. Thus, the principle of consistency and comparability is established.

Independence and Code of Conduct: TUVI follows IESBA (International Ethics Standards Board for Accountants) Code which, adopts a threats and safeguards approach to independence. We recognize the

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importance of maintaining independence in our engagements and actively manage threats such as self-interest, self-review, advocacy, and familiarity. The assessment team was safeguarded from any type of intimidation. By adhering to these principles, we uphold the trust and confidence of our clients and stakeholders. In line with the requirements of the SEBI [circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated 12/07/2023 and Industry Standards on Reporting of BRSR Core, circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024](#).

TUVI solely focuses on delivering verification and assurance services and does not engage in the sale of service or the provision of any non-audit/non-assurance services, including consulting.

Quality control: The assurance team complies with quality control standards, ensuring that the engagement partner possesses requisite expertise and the assigned team collectively has the necessary competence to perform engagements in reference with standards and regulations. Assurance team follows the fundamental principles of integrity, objectivity, professional competence, due care, confidentiality and professional behaviour. In accordance with International Standard on Quality Control, TUVI maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our Assurance Team and Independence

TUVI is an independent, neutral third-party providing ESG Assurance services with qualified environmental and social specialists. TUVI states its independence and impartiality and confirms that there is "no conflict of interest" with regard to this assurance engagement. In the reporting year, TUVI did not work with ACL on any engagement that could compromise the independence or impartiality of our findings, conclusions, and observations. TUVI was not involved in the preparation of any content or data included in the BRSR, with the exception of this assurance statement. TUVI maintains complete impartiality towards any individuals interviewed during the assurance engagement.

For and on behalf of TUV India Private Limited

Manojkumar Borekar
Product Head – Sustainability
Assurance Service
TUV India Private Limited



Date: 15/05/2025
Place: Mumbai, India
Project Reference No:
8123494651

Revision:03

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