

Ticker: ACC IN Equity

Periodicity: Annuals

Currency: INR

Note: Years shown on the report are Fiscal Years

Company: ACC Ltd

Filing: Most Recent

Consolidation Basis: Consolidated Data

Overview

	Restated:2015 A 2015-12-31	Restated:2016 A 2016-12-31	Original:2017 A 2017-12-31	Restated:2018 A 2018-12-31	Original:2019 A 2019-12-31	Original:2020 A 2020-12-31	Restated:2021 A 2021-12-31	Original:2023 A 2023-3-31	Restated:2024 A 2024-3-31	Original:2025 A 2025-3-31
For the period ending										
ESG Financial Materiality Scores										
ESG Disclosure Scores										
Environmental										
Air Quality										
Nitrogen Oxide Emissions	23.88	29.88	35.04	29.81	22.76	15.08	12.75	18.09	9.72	8.00
Particulate Emissions	0.57	0.63	0.68	0.49	0.47	0.29	0.38	0.45	0.27	0.26
Sulphur Dioxide / Sulphur Oxide Emissions	2.71	1.96	2.36	2.22	1.79	1.96	3.02	1.94	0.47	0.46
Climate Change										
Emissions Reduction Initiatives	Yes	Yes	Yes	Yes						
Transition Plan Claim	n/a	Yes	Yes	Yes						
Climate Change Policy	Yes	Yes	Yes	Yes						
Climate Change Opportunities Discussed	No	No	No	n/a						
Risks of Climate Change Discussed	No	No	Yes	Yes						
CO2 Scope 1	12,978.40	12,737.80	14,491.50	14,442.40	14,732.30	12,078.70			14,758.30	
CO2 Scope 2 Location-Based										
GHG Scope 1	15,100.30	14,859.10	16,671.10	16,639.90	16,966.60	16,777.00	13,654.60	13,952.10	14,800.80	13,489.00
GHG Scope 2	466.20	550.81	600.54	539.33	593.73	593.73	525.94	654.79	601.75	625.21
Location-Based										
GHG Scope 2 Market-Based										
GHG Scope 3	726.22	580.67	712.95	710.14	650.09	589.15	1,639.45	3,501.80	4,468.37	
Scope of Disclosure								1.00	1.00	
Carbon per Unit of Production	0.56	0.55	0.53	0.51	0.51	0.50	0.50			
Energy										
Energy Efficiency Policy	Yes	Yes	Yes	Yes						
Total Energy Consumption	23,266.00	23,021.70	24,603.30	25,261.60	25,380.50	19,150.00	20,277.80	24,134.70	18,440.30	19,165.90
Renewable Energy Use	177.03	232.21	289.01	358.53	420.18	372.25	506.77	1,743.09	1,368.98	
Electricity Used	6,893.40	7,071.81	13,194.00	2,239.12	2,401.58	2,050.55	2,304.84	1,131.10	938.27	1,002.40
Self Generated Renewable Electricity								65.00		
Fuel Used - Coal/ Lignite	936.54	946.69			3,089.37	2,465.87	2,751.72	661.98	2,331.51	
Fuel Used - Natural Gas								0.00	311.10	
Fuel Used - Crude Oil/ Diesel	0.70	50.89	52.09	3.06	3.26	13.50	17.44	1.23	17.88	

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For the period ending												
Energy Per Unit of Production	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07		
Materials & Waste												
Waste Reduction Policy	Yes	Yes	Yes	Yes	Yes							
Hazardous Waste	0.02	0.05	0.09	0.11	0.09	0.06	0.14	50.99	49.76	39.76		
Total Waste	15.39	35.78	17.08	19.25	14.38	13.94	21.04	857.75	499.28	477.49		
Waste Recycled						10.80	19.63	11.81	499.16	477.48		
Waste Sent to Landfills						0.00			0.00	0.00		
Raw Materials Used	36,244.70	36,019.50	37,727.60	43,177.60	46,731.80	37,250.60	42,529.80	42,930.00				
Pct Recycled Materials	22.04	22.38	26.37	25.03	24.80	27.60	30.63					
Supply Chain												
Environmental Supply Chain Management	Yes	Yes	Yes	Yes	Yes							
Water												
Water Policy	Yes	Yes	Yes	Yes	Yes							
Total Water Withdrawal	15,561.00	15,160.00	16,590.00	15,710.00	14,270.00	12,030.00	12,874.00	12,046.30	14,336.10	4,799.92		
Water Consumption								12,046.30	14,336.10	4,799.92		
Water per Unit of Production									490.00			
Ecological & Biodiversity Impacts												
Biodiversity Policy	Yes	Yes	Yes	Yes	Yes							
Adopts TNFD Recommendations	n/a	No	No	No	No							
Zero Deforestation Policy	n/a	No	No	Yes	Yes							
Board Level Oversight of Biodiversity	n/a	No	No	Yes	n/a							
Executive Level Oversight of Biodiversity	n/a	No	Yes	Yes	n/a							
Social												
Community & Customers												
Human Rights Policy	Yes	Yes	Yes	Yes	Yes							
Policy Against Child Labor	Yes	Yes	Yes	Yes	Yes							
Quality Assurance and Recall Policy	No	No	Yes	Yes	Yes							
Consumer Data Protection Policy	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Community Spending	311.60	222.70	218.20	204.50	250.70	323.30	359.50	450.00	374.90	420.00		
Number of Customer Complaints										36.00		
Diversity												
Equal Opportunity Policy	Yes	Yes	Yes	Yes	Yes							

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For the period ending												
Gender Pay Gap Breakout	Yes	Yes	Yes	Yes	Yes							
Pct Women in Senior Management		5.85	5.58	5.69	5.72		4.27	11.24	4.00	2.62		
Pct Women in Middle and or Other Management		3.97	4.00	3.74	4.05	4.00	3.81	4.74	5.59	6.43	12.52	
Pct Women in Workforce	0.35	0.25	0.23	0.22	0.18	0.18	0.21	0.23	0.33	0.51		
Percentage Gender Pay Gap Mid & Other Management	145.00	120.00	88.49	95.00	122.97	85.46	79.42	26.66				
Percentage Gender Pay Gap Employees Ex Management	101.00	100.00	101.00	97.00	102.14	95.34	95.52	4.40				
80%+ Workforce					16.67	9.10	9.10	9.09				
Gender Pay Gap Waterfall												
Ethics & Compliance												
Business Ethics Policy	Yes	Yes	Yes	Yes	Yes							
Anti-Bribery Ethics Policy	Yes	Yes	Yes	Yes	Yes							
Political Donations	0.00							0.00	0.00	0.00		
Health & Safety												
Health and Safety Policy	Yes	Yes	Yes	Yes	Yes							
Fatalities - Employees	0.00	0.00	1.00	0.00	0.00	0.00	0.00	2.00	0.00	1.00		
Fatalities - Contractors	0.00	10.00	4.00	6.00	5.00	2.00	0.00		0.00			
Fatalities - Total	0.00	10.00	5.00	6.00	5.00	2.00	0.00		0.00			
Lost Time Incident Rate - Employees		0.18	0.08	0.05	0.09	0.14	0.00	0.05	0.05	0.08		
Lost Time Incident Rate - Contractors					0.28	0.44	0.34					
Lost Time Incident Rate - Workforce	0.21				0.07	0.06	0.05					
Total Recordable Incident Rate - Employees		0.27	0.19	0.16	0.19	0.75	0.29	0.62	0.77	1.19		
Total Recordable Incident Rate - Contractors					0.76	0.87	0.57					
Total Recordable Incident Rate - Workforce					0.18	0.16	0.49					
Human Capital												
Training Policy	Yes	Yes	Yes	Yes	Yes							
Fair Remuneration Policy	Yes	No	No	No	No	No	No	No	No	No	No	
Number of Employees - CSR	8,368.00	7,862.00	7,422.00	6,731.00	6,643.00	6,401.00	6,082.00	5,472.00	3,884.00	3,171.00		

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Number of Contractors	7,929.00	8,436.00	7,914.00	8,312.00	7,378.00	6,442.00	7,441.00	7,297.00				
Employee Turnover Pct	7.03	11.08	9.95	15.50	10.73	8.87	15.00	11.91	29.04	17.59		
Pct Employees Unionized	52.00	46.09	45.00	43.00	42.00	43.00	39.77					
Employee Training Cost		29.00			18.38		2.46	7.87		17.40		
Total Hours Spent by Firm - Employee Training	616,276.00	300,915.00	118,752.00	132,762.00	82,921.00	83,800.00	82,618.50	67,235.00	60,146.00	75,465.00		
Company Discloses Employee Engagement Score	n/a	n/a	n/a	n/a	n/a	n/a	Yes	Yes	Yes	No		
Supply Chain Social Supply Chain Management	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Number of Suppliers Audited										114.00		
Percentage Suppliers Audited										1.57		
Percentage of Suppliers in Non-Compliance							38.82					
Governance Audit Risk & Oversight												
Years Auditor Employed	2.00	3.00	1.00	2.00	3.00	4.00	5.00	1.00	2.00	3.00		
Size of Audit Committee	5.00	5.00	5.00	5.00	5.00	5.00	5.00	3.00	3.00	3.00		
Number of Independent Directors on Audit Committee	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.00	3.00	3.00		
Audit Committee Meetings	6.00	7.00	6.00	6.00	5.00	7.00	6.00	9.00	9.00	7.00		
Audit Committee Meeting Attendance Percentage	83.33	94.12	80.00	86.66	92.00	97.95	93.33	100.00	100.00	100.00		
Board Composition Company Conducts Board Evaluations	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Board Size Number of Executives / Company Managers	16.00 6.00	14.00 5.00	12.00 5.00	12.00 8.00	12.00 9.00	12.00 11.00	12.00 9.00	8.00 11.00	8.00 12.00	8.00 11.00		
Number of Non Executive Directors on Board	13.00	11.00	11.00	11.00	11.00	11.00	11.00	7.00	7.00	7.00		
Number of Board Meetings for the Year	6.00	7.00	7.00	6.00	5.00	12.00	12.00	12.00	7.00	6.00		
Board Meeting Attendance Pct	89.39	84.71	84.14	80.55	87.71	91.42	91.66	88.57	91.07	93.00		

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Compensation Company Has Executive Share Ownership Guidelines	No	No	No	No	No	No	No	No	No	No	No	No	No
Director Share Ownership Guidelines	No	No	No	No	No	No	No	No	No	No	No	No	No
Size of Compensation Committee	6.00	6.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00	3.00	3.00		
Num of Independent Directors on Compensation Cmte	4.00	4.00	3.00	3.00	2.00	2.00	2.00	2.00	4.00	3.00	3.00		
Number of Compensation Committee Meetings	4.00	7.00	6.00	2.00	4.00	6.00	5.00	7.00	5.00	5.00	5.00		
Compensation Committee Meeting Attendance %	81.82	87.80	90.00	80.00	100.00	91.66	100.00	100.00	100.00	100.00	100.00		
Diversity													
Number of Female Executives	0.00	0.00	0.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	1.00		
Number of Women on Board	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
Age of the Youngest Director												36.00	37.00
Age of the Oldest Director												72.00	73.00
Independence													
Number of Independent Directors	9.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	4.00	4.00	4.00		
Nominations & Governance Oversight													
Size of Nomination Committee	6.00	6.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00	3.00	3.00		
Num of Independent Directors on Nomination Cmte	4.00	4.00	3.00	3.00	2.00	2.00	2.00	2.00	4.00	3.00	3.00		
Number of Nomination Committee Meetings	4.00	7.00	6.00	2.00	4.00	6.00	5.00	7.00	5.00	5.00	5.00		
Nomination Committee Meeting Attendance Percentage	81.82	87.80	90.00	80.00	100.00	91.66	100.00	100.00	100.00	100.00	100.00		
Sustainability Governance													
Verification Type	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		
Employee CSR Training	No	No	No	No	No	No	No	No	Yes	Yes	Yes		
Tenure													

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Board Duration (Years)	5.00	5.00	5.00	5.00	5.00	5.00	5.00	3.00	1.00	1.00	

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