

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	Restated:2016 A	Original:2017 A	Restated:2018 A	Original:2019 A	Original:2020 A	Restated:2021 A	Original:2023 A	Restated:2024 A	Original:2025 A
For the period ending	2015-12-31	2016-12-31	2017-12-31	2018-12-31	2019-12-31	2020-12-31	2021-12-31	2023-3-31	2024-3-31	2025-3-31
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	Yes	Yes	Yes	Yes	Yes	Yes
Transition Plan Claim	n/a	n/a	n/a	n/a	n/a	n/a	n/a	Yes	Yes	Yes
Climate Change Policy	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Climate Change Opportunities Discussed	No	No	No	No	No	No	No	No	No	n/a
Risks of Climate Change Discussed	No	No	No	No	No	No	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						593.73	525.94	654.79	601.75	
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	Yes	Yes	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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Energy Per Unit of Production	0.07	0.07	0.07	0.07	0.07	0.07	0.07			
Materials & Waste										
Waste Reduction Policy	Yes	Yes	Yes	Yes	Yes	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	Yes	Yes	Yes	Yes	Yes
Water										
Water Policy	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Total Water	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
Withdrawal										
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	Yes	Yes	Yes	Yes	Yes
Adopts TNFD Recommendations	n/a	n/a	n/a	n/a	n/a	n/a	No	No	No	No
Zero Deforestation Policy	n/a	n/a	n/a	n/a	n/a	n/a	No	No	Yes	Yes
Board Level Oversight of Biodiversity	n/a	n/a	n/a	n/a	n/a	n/a	No	No	Yes	n/a
Executive Level Oversight of Biodiversity	n/a	n/a	n/a	n/a	n/a	n/a	No	Yes	Yes	n/a
Social										
Community & Customers										
Human Rights Policy	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Policy Against Child Labor	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Quality Assurance and Recall Policy	No	No	No	No	No	No	No	Yes	Yes	Yes
Consumer Data Protection Policy	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	Yes	Yes	Yes	Yes	Yes

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Gender Pay Gap Breakout	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Pct Women in Senior Management							4.27	11.24	4.00	2.62	
Pct Women in Middle and or Other Management		5.85	5.58	5.69	5.72		4.74	5.59	6.43	12.52	
Pct Women in Workforce	3.97	4.00	3.74	4.05	4.00	3.81	4.73	4.78	4.47	3.27	
Pct Disabled 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 Gender Pay Gap Waterfall					16.67	9.10	9.10	9.09			
Ethics & Compliance											
Business Ethics Policy	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Anti-Bribery Ethics Policy	Yes	Yes	Yes	Yes	Yes	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	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	Yes	Yes	Yes	Yes	Yes	
Fair Remuneration Policy	Yes	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
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
Board Size	16.00	14.00	12.00	12.00	12.00	12.00	12.00	8.00	8.00	8.00
Number of Executives / Company Managers	6.00	5.00	5.00	8.00	9.00	11.00	9.00	11.00	12.00	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
Director Share Ownership Guidelines	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	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	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
Compensation Committee Meeting Attendance %	81.82	87.80	90.00	80.00	100.00	91.66	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	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
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	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	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	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
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
Sustainability Governance										
Verification Type	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Employee CSR Training	No	No	No	No	No	No	No	Yes	No	No
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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