

Ticker: ACEM IN Equity

Periodicity: Annuals

Currency: INR

Note: Years shown on the report are Fiscal Years

Company: Ambuja Cements Ltd

Filing: Most Recent

Consolidation Basis: Consolidated Data

### Overview

	Original:2015 A 2015-12-31	Restated:2016 A 2016-12-31	Restated:2017 A 2017-12-31	Restated:2018 A 2018-12-31	Original:2019 A 2019-12-31	Original:2020 A 2020-12-31	Original: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	27.30	27.64	28.62	26.89	20.15	17.89	16.07	18.25	12.28	
VOC Emissions	0.90	0.81	0.80							
Particulate Emissions	0.47	0.58	0.78	0.53	0.37	0.51	0.47	0.51	0.37	
Sulphur Dioxide / Sulphur Oxide Emissions	3.78	4.47	3.24	1.03	1.03	0.97	1.97	3.37	1.34	
Climate Change										
Emissions Reduction Initiatives	Yes	Yes	Yes	Yes						
Transition Plan Claim	n/a	n/a	n/a	n/a	n/a	n/a	Yes	Yes	Yes	n/a
Climate Change Policy	Yes	Yes	Yes	Yes						
Climate Change Opportunities Discussed	No	Yes	Yes	Yes						
Risks of Climate Change Discussed	Yes	Yes	Yes	Yes						
CO2 Scope 1	13,586.00	13,543.60	14,711.50	14,849.20	14,523.70	13,405.60	16,180.20		15,243.50	
CO2 Scope 2 Location-Based	888.78	883.89	474.48	539.60	551.22	537.40	601.91			
GHG Scope 1				14,849.20	14,523.70	13,405.60	16,180.20	16,000.70	15,286.30	
GHG Scope 2 Location-Based				539.60	551.22	537.40	601.91	604.85	589.02	
GHG Scope 2 Market-Based					551.22	537.40	601.91	604.85	589.02	
GHG Scope 3	1,528.25	2,075.62	2,327.68	1,958.59	1,973.62	1,755.91	1,942.00	2,893.45	4,755.13	
Scope of Disclosure	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Carbon per Unit of Production					0.54	0.54	0.53		0.58	
Energy										
Energy Efficiency Policy	Yes	No	Yes	Yes						
Total Energy Consumption	18,134.00	18,764.80	19,357.70	19,495.80	19,322.20	18,065.60	20,348.10	25,265.60	19,536.30	
Renewable Energy Use	253.52	260.76	300.00	9.43	75.39	16.61	291.47	1,492.17	1,341.09	
Electricity Used	1,165.48	1,045.58	978.37	1,170.48	1,198.37	584.17	1,991.78	1,075.90	876.59	
Self Generated	10.40	9.70	10.41	9.40	9.71	17.50	35.26	26.40		
Renewable Electricity										
Fuel Used - Coal/Lignite	1,417.33	1,163.64	1,242.52	1,138.92	1,255.86	1,336.52	2,143.68		2,513.64	
Fuel Used - Natural Gas									416.93	
Fuel Used - Crude Oil/Diesel	3.87	4.36	23.47	23.16	22.12	21.40	3.30		17.23	

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For the period ending												
Energy Per Unit of Production	0.87	0.88	0.88	0.88	0.89	0.89				2.60		
Materials & Waste												
Waste Reduction Policy	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	
Hazardous Waste	0.39	0.51	0.58	0.51	0.65	0.33	0.38			38.39		
Total Waste	4,757.90	4,603.60	4,563.05	6,083.71	4,814.93	342.40	392.88			286.14		
Waste Recycled			362.92	383.64	414.89	342.37	392.83			284.37		
Waste Sent to Landfills					0.02					0.00		
Raw Materials Used	28,324.80	49,971.60	54,021.90	55,766.40	54,543.70	50,321.30	61,447.70					
Pct Recycled Materials	20.20	12.90	13.46	12.52	14.40	14.14	13.89					
Supply Chain												
Environmental Supply Chain Management	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Water												
Water Policy	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Total Water Withdrawal	6,688.28	6,617.73	6,910.20	6,256.62	6,512.93	5,814.58	6,113.02	7,170.00	5,644.39			
Total Water Discharged	35.15	40.69	65.07	51.87	63.94	48.83	24.17			0.00		
Water Consumption										5,644.39		
Water per Unit of Production	90.00	82.00	68.00	63.00	68.00	77.00	58.00					
Ecological & Biodiversity Impacts												
Biodiversity Policy	Yes	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	n/a	No	No	No	No	
Zero Deforestation Policy	n/a	n/a	n/a	n/a	n/a	n/a	n/a	No	No	No	n/a	
Board Level Oversight of Biodiversity	n/a	n/a	n/a	n/a	n/a	n/a	n/a	Yes	Yes	Yes	n/a	
Executive Level Oversight of Biodiversity	n/a	n/a	n/a	n/a	n/a	n/a	n/a	Yes	Yes	Yes	n/a	
Social Community & Customers												
Human Rights Policy	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Policy Against Child Labor	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Quality Assurance and Recall Policy	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	
Consumer Data Protection Policy	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	
Community Spending	409.80	593.70	587.90	534.60	625.70	539.70	644.10			63.23		
Number of Customer Complaints	59.00	401.00	689.00	896.00	1,012.00	1,134.00						
Diversity												

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For the period ending												
Equal Opportunity Policy	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Gender Pay Gap Breakout	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Pct Women in Senior Management	1.68			4.00	10.00							
Pct Women in Middle and or Other Management	2.47		3.50	3.80	3.40	4.00				2.73		
Pct Women in Workforce	0.77	1.10	1.07	1.20	1.08	1.38	1.50			2.12		
Pct Disabled in Workforce	0.44	0.45	0.17	0.17	0.12	0.21	0.21			0.39		
Ethics & Compliance												
Business Ethics Policy	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Anti-Bribery Ethics Policy	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Political Donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Health & Safety												
Health and Safety Policy	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Fatalities - Employees	0.00	0.00	3.00	2.00	1.00	0.00	0.00			2.00		
Fatalities - Contractors	1.00	2.00	0.00	0.00	0.00	0.00						
Fatalities - Total	1.00	2.00	3.00	2.00	4.00	0.00						
Lost Time Incident Rate - Employees	0.21	0.26	0.17	0.13	0.10	0.07	0.07	0.07				
Lost Time Incident Rate - Contractors	0.26	0.49	0.19	0.11	0.07	0.05						
Lost Time Incident Rate - Workforce	0.21	0.39	0.19	0.12	0.08	0.06				0.55		
Total Recordable Incident Rate - Employees												
Human Capital												
Training Policy	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Fair Remuneration Policy	No	No	No	No	No	No	No	No	No	No	Yes	
Number of Employees - CSR	16,956.00	11,539.00	12,146.00	11,053.00	11,460.00	10,980.00	10,900.00			4,330.00		
Employee Turnover Pct	9.60	6.29	6.10	12.36	10.80	6.36	8.76			21.98		
Pct Employees Unionized						30.00	30.00					
Total Hours Spent by Firm - Employee Training	288,252.00	173,085.00	255,066.00	207,629.00	34,144.00	55,506.00	37,784.00			94,483.00		
Company Discloses Employee Engagement Score	n/a	n/a	n/a	n/a	n/a	n/a	n/a	No	No	No	No	
Supply Chain												

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Social Supply Chain Management	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Number of Suppliers Audited			329.00	553.00	518.00	518.00	441.00					
Percentage Suppliers Audited			4.11	7.02	6.20	6.74	5.31					
Percentage of Suppliers in Non-Compliance						22.39	37.42					
<b>Governance</b>												
Audit Risk & Oversight												
Years Auditor Employed	12.00	13.00	1.00	2.00	3.00	4.00	5.00	1.00	2.00	3.00		
Size of Audit Committee	4.00	4.00	4.00	4.00	4.00	4.00	6.00	3.00	3.00	3.00		
Number of Independent Directors on Audit Committee	3.00	3.00	3.00	3.00	3.00	3.00	4.00	3.00	3.00	3.00		
Audit Committee Meetings	5.00	7.00	6.00	7.00	5.00	5.00	6.00	10.00	8.00	10.00		
Audit Committee Meeting Attendance Percentage	85.00	85.71	79.16	82.14	84.21	95.00	94.11	91.11	91.66	100.00		
<b>Board Composition</b>												
Company Conducts Board Evaluations	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		
Board Size	12.00	12.00	12.00	12.00	15.00	15.00	15.00	8.00	8.00	8.00		
Number of Executives / Company Managers	7.00	7.00	7.00	7.00	2.00	2.00	3.00	11.00	12.00	12.00		
Number of Non Executive Directors on Board	11.00	11.00	11.00	11.00	14.00	14.00	14.00	7.00	7.00	7.00		
Number of Board Meetings for the Year	7.00	6.00	7.00	7.00	5.00	11.00	6.00	10.00	7.00	12.00		
Board Meeting Attendance Pct	77.02	88.88	87.95	78.88	90.90	93.00	94.44	85.27	92.86	98.95		
<b>Compensation</b>												
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	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.00	4.00	4.00		
Num of Independent Directors on Compensation Cmte	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	4.00	4.00		
Number of Compensation Committee Meetings	7.00	4.00	4.00	5.00	3.00	5.00	4.00	6.00	5.00	5.00		

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Compensation Committee Meeting Attendance %	85.74	100.00	100.00	90.00	100.00	95.00	100.00	94.44	95.00	100.00		
Diversity												
Number of Female Executives	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	1.00	1.00	
Number of Women on Board	1.00	1.00	1.00	0.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	
Board Age Limit		75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00		
Age of the Youngest Director						38.00	39.00			36.00	38.00	
Age of the Oldest Director						73.00	74.00			69.00	71.00	
Independence												
Number of Independent Directors	5.00	5.00	5.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00	
Nominations & Governance Oversight												
Size of Nomination Committee	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.00	4.00	4.00		
Num of Independent Directors on Nomination Cmte	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	4.00	4.00		
Number of Nomination Committee Meetings	7.00	4.00	4.00	5.00	3.00	5.00	4.00	6.00	5.00	5.00		
Nomination Committee Meeting Attendance Percentage	85.74	100.00	100.00	90.00	100.00	95.00	100.00	94.44	95.00	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	No	No	No	
Tenure												
Board Duration (Years)	3.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	3.00		

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