

August 19, 2023

<b>Bombay Stock Exchange Limited</b> Phiroz Jeejeebhoy Towers, Dalal Street, Mumbai – 400 023 Scrip Code: 500425	<b>National Stock Exchange of India Ltd.,</b> Plot No.C/1 'G' Block Bandra – Kurla Complex Bandra East, Mumbai 400 051. Scrip Code: AMBUJACEM
Luxembourg Stock Exchange, S A. 35A, Boulevard Joseph II, L-1840 Luxembourg, "Luxembourg Stock Ex-Group ID " < <a href="mailto:ost@bourse.lu">ost@bourse.lu</a>	

Dear Sirs / Madam,

**Sub: Business Responsibility and Sustainability Report for the financial year 2022-23**

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, please find enclosed the Business Responsibility and Sustainability Report for the financial year 2022-23, which forms an integral part of the Integrated Annual Report for the financial year 2022-23.

You are requested to kindly take the above on records.

Thanking you,  
**For Ambuja Cements Limited**

**Vinod Bahety**  
**Chief Financial Officer**

**Encl: As above**

Ambuja Cements Ltd  
Registered office:  
Adani Corporate House  
Shantigram, S.G. Highway  
Khodiyar, Ahmedabad – 382 421  
Gujarat, India  
Ph +91 79-2555 5555  
[www.ambujacement.com](http://www.ambujacement.com)  
CIN: L26942GJ1981PLC004717



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

### SECTION A: GENERAL DISCLOSURES

I	Details of the listed entity
1	Corporate Identity Number (CIN) of the Listed Entity
2	Name of the Listed Entity
3	Year of incorporation
4	Registered office address
5	Corporate address
6	E-mail
7	Telephone
8	Website
9	Financial year for which reporting is being done
10	Name of the Stock Exchange(s) where shares are listed
11	Paid-up Capital
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report
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).
II	<b>Products/services</b>

The key product that the Company manufactures is Cement.

- 14 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	97.09%
2)			
3)			

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
	Total - Cement		>97%

### III. Operations

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

Location	Number of plants	Number of offices	Total
National	6 Integrated Plants 8 Grinding Units 5 Bulk Cement Terminals	54	73
International	-	-	-

17. Markets served by the entity:

- a. Number of locations

Locations	Number
National (No. of States)	14
International (No. of Countries)	-

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

Nil

- c. A brief on types of customers

Individual Home Builders, Masons and Contractors, and Professionals, etc.

#### **IV. Employees**

18. 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)
<b>EMPLOYEES</b>						
1.	Permanent (D)	2,819	2,726	96.70%	93	3.30%
2.	Other than Permanent (E)	170	159	93.53%	11	6.47%
3.	<b>Total employees (D + E)</b>	<b>2,989</b>	<b>2,885</b>	<b>96.52%</b>	<b>104</b>	<b>3.48%</b>
<b>WORKERS</b>						
4.	Permanent (F)	1,329	1,324	99.62%	5	0.38%
5.	Other than Permanent (G)	43	43	100%	0	0.00%
6.	<b>Total workers (F + G)</b>	<b>1,372</b>	<b>1,367</b>	<b>99.64%</b>	<b>5</b>	<b>0.36%</b>

- b. Differently abled Employees and workers:

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>DIFFERENTLY ABLED EMPLOYEES</b>						
1.	Permanent (D)	11	11	100%	0	0.00%
2.	Other than Permanent (E)	0	0	-	0	-
3.	<b>Total differently abled employees (D + E)</b>	<b>11</b>	<b>11</b>	<b>100%</b>	<b>0</b>	<b>0.00%</b>
<b>DIFFERENTLY ABLED WORKERS</b>						
4.	Permanent (F)	0	0	-	0	-
5.	Other than permanent (G)	0	0	-	0	-
6.	<b>Total differently abled workers (F + G)</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>

19. Participation/Inclusion/Representation of women

			No. and percentage of Females		
			Total (A)	No. (B)	% (B / A)
Board of Directors			08	01	12.50
Key Management Personnel			02	0	NIL

20. Turnover rate for permanent employees and workers

*(Disclose trends for the past 3 years)*

	2022-23 (Turnover rate in Jan'22 to Mar'23)			2021 (Turnover rate in previous Year)			2020 (Turnover rate in the year prior to the previous Year)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	16.52%	39.57%	17.28%	18.83%	16.82%	18.76%	8.93%	6.16%	8.78%
Permanent Workers	4.65%	0.00%	4.64%	7.04%	0.00%	7.02%	0.93%	0.00%	0.91%



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

21. (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)
	M.G.T Cements Private Limited	Subsidiary	100%	The Company's business responsibility initiatives does not apply to subsidiaries except ACC Limited.
	Chemical Limes Mundwa Private Limited	Subsidiary	100%	
	ACC Limited	Subsidiary	50.05%	
	OneIndia BSC Private Limited (Refer Note (b) below)	Subsidiary	50%	
	Ambuja Shipping Services Limited	Subsidiary	100%	
	Ambuja Resources Ltd.	Subsidiary	100%	
	Counto Microfine Products Private Limited	Joint Venture	50%	
	Wardha Vaalley Coal Field Private Limited	Joint Operation	27.27%	

## VI. CSR Details

22. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)  
Yes  
(ii) Turnover (in ₹ crore) : 19,744.24  
(iii) Net worth (in ₹ crore) : 28,505.54

## VII. Transparency and Disclosures Compliances

23. 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)	Jan.22 – Mar.23 Current reporting period			Jan.21 – Dec.21 Previous reported 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	Call : 1800 209 1005						
Investors (other than shareholders)	Fax : +91 (22) 6645 9796 Email: acl@ethicalview.com / whistleblower@adani.com Postal: Chairman's office (Audit Committee) or Vigilance Officer at Adani Corporate House, Shantigram, S G Highway, Khodiyar, Ahmedabad – 382 421.						
Shareholders	70	Nil	None	30	Nil	None	
Employees and workers	2	Nil					
Customers	4	Nil					
Value Chain Partners							
Other (please specify)	14	Nil	Anonymous Complaint				

24. 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)
	Climate Change	Opportunity	Climate Change related risks and opportunities identified considering the Environmental regulations imposed, National and International level goals	Environment and Climate Change is at first place in ACL. Please refer Climate Change Policy <a href="https://www.ambujacement.com/Upload/PDF/2.-Climate-Change-Policy.pdf">https://www.ambujacement.com/Upload/PDF/2.-Climate-Change-Policy.pdf</a>	Positive
	Health And Safety	Risk	Short term and long term risks associated to occupational health and safety related related to operational hazards etc.	Please refer <a href="https://www.ambujacement.com/Upload/PDF/3.-Occupational-Health--Safety-Policy.pdf">https://www.ambujacement.com/Upload/PDF/3.-Occupational-Health--Safety-Policy.pdf</a>	Negative

**SECTION B : MANAGEMENT AND PROCESS DISCLOSURES**

The National Voluntary Guidelines (NVGs) on Social, Environmental and Economic Responsibilities of Business released by the Ministry of Corporate Affairs has adopted nine areas of Business Responsibility. These briefly are as under:

- P1: Businesses should conduct and govern themselves with ethics, transparency and accountability
- P2: Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle
- P3: Businesses should promote the well-being of all employees
- P4: Businesses should respect the interests of and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalised
- P5: Businesses should respect and promote human rights
- P6: Businesses should respect, protect and make efforts to restore the environment
- P7: Businesses, when engaged in influencing public and regulatory policy, should do so in a responsible manner
- P8: Businesses should support inclusive growth and equitable development
- P9: Businesses should engage with and provide value to their customers and consumers in a responsible manner

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	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
<b>Policy and management processes</b>									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available									
P1 - Anti Corruption and Anti Bribery Policy	<a href="https://www.ambujacement.com/Upload/PDF/5.-Ambuja-Anti-Corruption-and-Anti-Bribery-Policy-2023-06-06.pdf">https://www.ambujacement.com/Upload/PDF/5.-Ambuja-Anti-Corruption-and-Anti-Bribery-Policy-2023-06-06.pdf</a>								
P2 - ESG Policy	<a href="https://www.ambujacement.com/Upload/PDF/4.--ESG-Policy-2023-06-069.pdf">https://www.ambujacement.com/Upload/PDF/4.--ESG-Policy-2023-06-069.pdf</a>								
P3 - Corporate Social Responsibility Policy	<a href="https://www.ambujacement.com/Upload/PDF/1.-Corporate-Social-Responsibility-Policy.pdf">https://www.ambujacement.com/Upload/PDF/1.-Corporate-Social-Responsibility-Policy.pdf</a>								
P4 - Sustainability Stakeholder Engagement	<a href="https://www.ambujacement.com/Sustainability/Stakeholder-engagement">https://www.ambujacement.com/Sustainability/Stakeholder-engagement</a>								
P5 - Sustainability Stakeholder Engagement	<a href="https://www.ambujacement.com/Sustainability/Stakeholder-engagement">https://www.ambujacement.com/Sustainability/Stakeholder-engagement</a>								
P6 - ESG Policy	<a href="https://www.ambujacement.com/Upload/PDF/4.--ESG-Policy.pdf">https://www.ambujacement.com/Upload/PDF/4.--ESG-Policy.pdf</a>								
P6 - Corporate Social Responsibility Policy	<a href="https://www.ambujacement.com/Upload/PDF/1.-Corporate-Social-Responsibility-Policy.pdf">https://www.ambujacement.com/Upload/PDF/1.-Corporate-Social-Responsibility-Policy.pdf</a>								
P7 - Corporate Social Responsibility Policy	<a href="https://www.ambujacement.com/Upload/PDF/2.--Policy-on-responsible-Advocacy.pdf">https://www.ambujacement.com/Upload/PDF/2.--Policy-on-responsible-Advocacy.pdf</a>								
P8 - ESG Policy	<a href="https://www.ambujacement.com/Upload/PDF/4.--ESG-Policy.pdf">https://www.ambujacement.com/Upload/PDF/4.--ESG-Policy.pdf</a>								
P9 - Code of Conduct	<a href="https://www.ambujacement.com/Upload/PDF/Code-of-Conduct_Updated_Latest.pdf">https://www.ambujacement.com/Upload/PDF/Code-of-Conduct_Updated_Latest.pdf</a>								



Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9									
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y		Y	Y									
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Value chain partners are expected to comply the applicable policies of the Company while executing any work at ACL Company sites																	
4. Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trusteia) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	All the policies are best of the stipulated principles, national and International Standards.																	
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	We have commitments, goals and targets set and achieved related to Environment, Social and Governance are incorporated in the Integrated Report Available on <a href="https://www.ambujacement.com/Sustainability/Sustainable-Development-Ambition-2030">https://www.ambujacement.com/Sustainability/Sustainable-Development-Ambition-2030</a>																	
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.																		
Governance, leadership and oversight																		
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements ( <i>listed entity has flexibility regarding the placement of this disclosure</i> ) Please refer Chairman and CEO's message in Annual report Page no. 8 to 11																		
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	CEO																	
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 <b>Business Responsibility Committee -</b> 1. Ms. Purvi Seth - Chairperson - Independent Director 2. Mr. Maheshwar Sahu - Member - Independent Director 3. Mr. Ameet Desai - Member - Independent Director 4. Mr. Rajnish Kumar - Member - Independent Director																	
10. Details of Review of NGRBCs by the Company:																		
Subject for Review	Indicate whether review was under taken by Director / Committee of the Board/ Any other Committee								Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)									
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	Committee of Board								Annually									
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company is Compliant to 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.	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	The Company publish the Integrated report which includes Financial and Non-Financial parameters. Sustainability parameters of the report are assured by the external agency and Assurance certificate is enclosed in the Report.								
12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:																		
Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9									
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)										N.A.								
The entity does not have the financial or/human and technical resources available for the task (Yes/No)																		
It is planned to be done in the next financial year (Yes/No)																		
Any other reason (please specify)																		

### SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as "Essential" and "Leadership". While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership

indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

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

**Essential Indicators**

- 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	3	Familiarisation program of Directors, Overview of Adani Group and ESG program	100%
Key Managerial Personnel	3	Familiarisation program of Directors, Overview of Adani Group and ESG program	100%
Employees other than BoD and KMPs	17	12	24%
Workers	3	3	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	NIL	NIL	NIL	NIL	NIL
Settlement	NIL	NIL	NIL	NIL	NIL
Compounding fee	NIL	NIL	NIL	NIL	NIL

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL

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

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

- 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.

The Company has "Code of Conduct for Board of Directors and Senior Management" on its website, the weblink of which is:

<https://www.ambujacement.com/Upload/PDF/9.-Code-of-conduct-for-BOD-&Senior-Management.pdf>

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

	2022-23 (Jan'22 to Mar'23)	2021 Previous Year
Directors	NIL	NIL
KMPs	NIL	NIL



Employees	NIL	NIL
Workers	NIL	NIL

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

	2022-23 (Jan'22 to Mar'23)		2021 Previous Year	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	NIL	NIL	NIL
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL	NIL	NIL	NIL

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

#### LEADERSHIP INDICATOR

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

Yes,

The Company has "Code of Conduct for Board of Directors and Senior Management" on its website, the weblink of which is: <https://www.ambujacement.com/Upload/PDF/9.-Code-of-conduct-for-BOD-&Senior-Management.pdf>

#### 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.

	Current Financial Year (in Crore)	Previous Financial Year (in Crore)	Details of improvements in environmental and social impacts
R&D	Nil	0.04	Kawach is a blended cement with use of mineral admixture replacing clinker with 30-35%, thus lower carbon foot print as compared with ordinary Portland cement . During the manufacturing of Kawach water repellency is induced at particle levels. Kawach is a pre-homogenized material, thereby eliminating any possibility of over dosage, under dosage, missed dosage and spillages as in case of other water proofing additions
Capex	Nil	Nil	

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

Yes,

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

- The company has well developed supplier code of conduct in place, which helps the company to integrate ESG parameter in its procurement.
- During the reporting period 29.80% of raw Material used that are Recycled Input Materials.

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

The Company has Supplier Code of Conduct which ensures the incorporation of ESG criteria in Value chain.

The Company aim to reduce the generation of waste.

The company has taken target to reuse the waste of 21 million tonne by 2030 in line with the circular economy.

The Company has Resource Conservation Policy well in place at company website: <https://www.ambujacement.com/Upload/PDF/5.-Resource-Conservation-Policy.pdf>

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, EPR is applicable to the Company.
  - ACC has submitted the action plan to Pollution Control Board in 2021. Online submission of the action plan as per latest guidelines of Central Pollution Control Board.

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

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

Category	Total (A)	% of employees covered by							
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)
<b>Permanent employees</b>									
Male	2726	2726	100%	2726	100%	0	0%	26	0.95%
Female	93	93	100%	93	100%	7	7.53%	0	0%
<b>Total</b>	<b>2819</b>	<b>2819</b>	<b>100%</b>	<b>2819</b>	<b>100%</b>	<b>7</b>	<b>0.25%</b>	<b>26</b>	<b>0.92%</b>
<b>Other than Permanent employees</b>									
Male	159	159	100%	159	100%	0	0%	0	0%
Female	11	11	100%	11	100%	0	0%	0	0%
<b>Total</b>	<b>170</b>	<b>170</b>	<b>100%</b>	<b>170</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>

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

Category	Total (A)	% of workers covered by							
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)
<b>Permanent workers</b>									
Male	1324	1324	100%	1324	100%	0	0%	1324	100%
Female	5	5	100%	5	100%	5	100%	0	0%
<b>Total</b>	<b>1329</b>	<b>1329</b>	<b>100%</b>	<b>1329</b>	<b>100%</b>	<b>5</b>	<b>100%</b>	<b>1324</b>	<b>100%</b>
<b>Other than Permanent workers</b>									
Male	43	43	100%	43	100%	-	-	43	100%
Female	0	0	-	0	-	-	-	0	-
<b>Total</b>	<b>43</b>	<b>43</b>	<b>100%</b>	<b>43</b>	<b>100%</b>	<b>-</b>	<b>-</b>	<b>43</b>	<b>100%</b>

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

Benefits	2022-23 (Jan'22 to Mar'23)			2021 Previous 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%	N.A.	100%	100%	N.A.
ESI	100%	100%	Yes	100%	100%	Yes
Others – please specify	-	-	N.A.	-	-	N.A.

\* As per the applicability of benefits to employees, all area covered in the respective benefits.

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 believes in equal Opportunity, and it is at the first place of Company Values.

Policy on 'Diversity, Equity and Inclusion' available on Company website:

<https://www.ambujacement.com/Upload/PDF/1.--Diversity-Equity-and-Inclusion-Policy.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%	100%	100%	100%
Female	86%	57%	100%	100%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

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	Industrial Relation officers at all sites are entitled to address the grievances of Employees and workers.
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	2022-23 (Jan'22 to Mar'23)			2021 Previous 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)	% (D/C)
<b>Total Permanent Employees</b>						
- Male	-	-	-	-	-	-
- Female	-	-	-	-	-	-
<b>Total Permanent Workers</b>						
- Male	1324	1324	100%	1434	1434	100%
- Female	5	5	100%	5	5	100%

8. Details of training given to employees and workers:

Category	2022-23 (Jan'22 to Mar'23)				2021 Previous 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)
<b>Employees</b>										
Male	2885	1527	53%	2134	74%	NR	NR	NR	NR	NR
Female	104	56	54%	118	113%	NR	NR	NR	NR	NR
<b>Total</b>	<b>2989</b>	<b>1583</b>	<b>53%</b>	<b>2252</b>	<b>75%</b>	<b>NR</b>	<b>NR</b>	<b>NR</b>	<b>NR</b>	<b>NR</b>
<b>Workers</b>										
Male	1367	499	37%	24	2%	NR	NR	NR	NR	NR
Female	5	0	0%	0	0%	NR	NR	NR	NR	NR
<b>Total</b>	<b>1372</b>	<b>499</b>	<b>36%</b>	<b>24</b>	<b>2%</b>	<b>NR</b>	<b>NR</b>	<b>NR</b>	<b>NR</b>	<b>NR</b>

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

Category	2022-23 (Jan'22 to Mar'23)			2021 Previous Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
<b>Employees</b>						
Male	2885	2885	100%	3114	3114	100%
Female	104	104	100%	132	132	100%
<b>Total</b>	<b>2989</b>	<b>2989</b>	<b>100%</b>	<b>3246</b>	<b>3246</b>	<b>100%</b>
<b>Workers</b>						
Male	1367	1367	100%	1473	1473	100%
Female	5	5	100%	5	5	100%
<b>Total</b>	<b>1372</b>	<b>1372</b>	<b>100%</b>	<b>1478</b>	<b>1478</b>	<b>100%</b>

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 manufacturing units.

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

Yes. We have well defined Hazard identification and risk assessment procedure. All the personnel at manufacturing plants 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. (Y/N)

Yes

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

Yes

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

Safety Incident/Number	Category	2022-23 (Jan'22 to Mar'23)	2021 Previous Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.33	0.08
	Workers	0.62	0.26
Total recordable work-related injuries	Employees	13	5
	Workers	38	13
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	5	1
	Workers	21	8

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

A well defined Health and Safety Management System which starts right from planning our Health & Safety Improvement 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 to enhance competency and capability building for both employees and workers. Various campaigns, events and initiatives to build the awareness and culture on ground. Training Need Identification monitoring, H&S Digitisation, effective process safety management controls at site, well established Vehicle and traffic Safety management system are some of the 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:

	2022-23 (Jan'22 to Mar'23)			2021 Previous 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	Nil	Nil	N.A.	Nil	Nil	N.A.
Health & Safety	Nil	Nil	N.A.	Nil	Nil	N.A.

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	Plants are certified for ISO45001

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.

All the actions pertaining to lead and lag indicators are being monitored by respective locations for their closures.

**PRINCIPLE 4 : Businesses should respect the interests of and be responsive to all its stakeholders**

1. Describe the processes for identifying key stakeholder groups of the entity.

Please refer Stakeholder Engagement Policy:

<https://www.ambujacement.com/Upload/PDF/Ambuja-Stakeholder-Engagement-policy-18-oct.pdf>

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 & Marginalized 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
Employees	No	Internal Communication System, One to One meet, Townhalls	Daily	Ongoing exercise
Shareholders and Investors	No	Investor meetings, Annual General Meeting, One to One meet, Annual Report and other public disclosures	Monthly, Quarterly, Annually, as and when required	To strengthen the business conduct and understand their concerns and priorities.
Govt. authorities and Regulatory Bodies	No	Annual Report, Plant Visits, Regulatory Compliance reports, One to One meet as per requirement	Monthly, Quarterly, Half yearly, Annually, as and when required	Statutory Compliance
Industrial Association	No	One to One meeting, Annual Report, Public disclosures	Monthly, Quarterly, Annually, as and when required	Information and knowledge enhancement
Suppliers and Contractors	Yes	Vendor meets, review meetings, Progress and performance reports, Feedback and Grievances system	Periodically	Adherence to the Supplier code of conduct, and long-term business relationships.
Customers	Yes	Company website and public disclosures, Products promotion drives, Grievances redressal system, Surveys	Periodically	Customer satisfaction, feedback, and grievances
Community	Yes	Community Engagement programs, meetings, Workshops, and surveys	Periodically	Community engagement, CSR

**PRINCIPLE 5 Businesses should respect and promote human rights**

**Essential Indicators**

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

Category	2022-23 (Jan'22 to Mar'23)			2021 Previous Year		
	Total (A)	No. of / employees workers covered (B)	% (B / A)	Total (C)	No. of / employees workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	2819	5	0%	NR	NR	NR
Other than permanent	170	69	41%	NR	NR	NR
<b>Total Employees</b>	<b>2989</b>	<b>74</b>	<b>2%</b>	<b>NR</b>	<b>NR</b>	<b>NR</b>
<b>Workers</b>						
Permanent	1329	0	0%	NR	NR	NR
Other than permanent	1329	0	0%	NR	NR	NR
<b>Total Workers</b>	<b>1329</b>	<b>0</b>	<b>0%</b>	<b>NR</b>	<b>NR</b>	<b>NR</b>

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

Category	2022-23 (Jan'22 to Mar'23)				2021 Previous Year					
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Employees</b>										
<b>Permanent</b>										
Male	2,726	0	0	2,726	100%	2,873	0	0	2,873	100%
Female	93	0	0	93	100%	107	0	0	107	100%
<b>Other Permanent than</b>										
Male	159	0	0	159	100%	241	0	0	241	100%
Female	11	0	0	11	100%	25	0	0	25	100%
<b>Workers</b>										
<b>Permanent</b>										
Male	1,324	0	0	1,324	100%	1,434	0	0	1,434	100%
Female	5	0	0	5	100%	5	0	0	5	100%
<b>Other Permanent than</b>										
Male	43	0	0	43	100%	39	0	0	39	100%
Female	0	0	0	0	-	0	0	0	0	-

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

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	7	-	1	-
Key Managerial Personnel	2		0	
Employees other than BoD and KMP	2883		104	
Workers	1367		5	

- 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, Please refer

<https://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, Please refer

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

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

	2022-23 (Jan'22 to Mar'23)			2021 Previous 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	0	0		0	0	
Discrimination at workplace	0	0		0	0	
Child Labour	0	0		0	0	
Forced Labour/Involuntary Labour	0	0		0	0	
Wages	0	0		0	0	
Other human rights related issues	0	0		0	0	

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

Yes, Please refer ' Policy on prevention of sexual harassment'

<https://www.ambujacement.com/Upload/PDF/5.-Policy-on-Prevention-of-Sexual-Harassment.pdf>

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

Yes.

9. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	0
Forced/involuntary labour	0
Sexual harassment	0
Discrimination at workplace	0
Wages	0
Others – please specify	0

10. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

None

#### 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	2022-23 (Jan'22 to Mar'23)	2021 Previous Year
Total electricity consumption (A) TJ	90,822	73,198
Total fuel consumption (B) TJ	87,083	70,745
Energy consumption through other sources (C)	NIL	NIL
<b>Total energy consumption (A+B+C) (TJ)</b>	<b>1,77,905</b>	<b>1,43,943</b>
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees) in TJ/Rupee	$0.90 \times 10^{-6}$	$1.04 \times 10^{-6}$
Energy intensity (optional) – the relevant metric may be selected by the entity	NIL	NIL

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

Yes, PAT targets have achieved achieved except 2 plant locations i.e. Bhatpara and Darlaghat. As remedial action for these location, e-certs are being purchased.

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

Parameter	2022-23 (Jan'22 to Mar'23)	2021 Previous Year
<b>Water withdrawal by source (in 000' kilolitres)</b>		
(i) Surface water	2,060	1,961
(ii) Groundwater	1,953	1,740
(iii) Third party water	545	454
(iv) Seawater / desalinated water	NIL	NIL
(v) Others	NIL	NIL
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	4,558	4,155
Total volume of water consumption (in 000' kilolitres)	7,177	6,113
Water intensity per rupee of turnover (Water consumed / turnover) in 000' KL/ Rupee	$3.6 \times 10^{-8}$	$4.4 \times 10^{-8}$
Water intensity (optional) – the relevant metric may be selected by the entity	NIL	NIL

\* Consumption from harvested water

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

Yes, The Company has implemented mechanism for zero liquid discharge at all the operating locations.

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

Parameter	Please specify unit	2022-23 (Jan'22 to Mar'23)	2021 Previous Year
NOx	T	18,251	16,073
SOx	T	3,372	1,966
Particulate matter(PM)	T	505	466
Persistent organic pollutants (POP)	NIL	NIL	NIL
Volatile organic compounds (VOC)	NIL	NIL	NIL
Hazardousair pollutants (HAP)	NIL	NIL	NIL
Others – please specify	NIL	NIL	NIL

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

Parameter	Unit	2022-23 (Jan'22 to Mar'23)	2021 Previous Year
Total Scope 1 emissions	Metric tonnes of CO <sub>2</sub> equivalent	20,000,839	16,180,247
Total Scope 2 emissions	Metric tonnes of CO <sub>2</sub> equivalent	715,005	601,907
Total Scope 1 and Scope 2 emissions per rupee of turnover	Metric Tonne CO <sub>2</sub> e/ rupee	$1.5 \times 10^{-4}$	$1.5 \times 10^{-4}$
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	NIL	NIL	NIL

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

We are committed to Net Zero carbon emission and are making efforts to increase green energy consumption. To reduce Green House Gas emission, we are improving our Waste Heat Recovery System (WHRS) capacity, optimising sourcing of alternative fuel through GeoClean, developing products which have low-carbon footprint, reducing clinker factor and using alternative raw materials.

The Company has taken target to reduce its emission to 453\* Kg Co2/tonne of Cementitious Material by 2030.

\* Excluding Captive Power Plant (CPP)



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

Parameter	Total Waste generated (in metric tonnes)	2022-23 (Jan'22 to Mar'23)	2021 Previous Year
Plastic waste (A)	10638.49	8320.34	
E-waste (B)	17.41	7.22	
Bio-medical waste (C)	4.58	4.42	
Construction and demolition waste (D)	0	0	
Battery waste (E)	49.47	12.85	
Radioactive waste (F)	0	0	
Other Hazardous waste. Please specify, if any. (G)	48785	100.21	
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	2196.35	3600.49	
<b>Total (A+B + C + D + E + F + G + H)</b>			
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>			
<b>Category of waste</b>			
(i) Recycled	14,161	392,829	
(ii) Re-used	-	-	
(iii) Other recovery operations	NIL	NIL	
<b>Total</b>			
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>			
<b>Category of waste</b>			
(i) Incineration	NIL	NIL	
(ii) Landfilling	NIL	NIL	
(iii) Other disposal operations (waste co-processed -AF) (000 Tonnes)	5.4	3.7	
(iv) Plastic Waste Co-processed)	0.20	0.12	
<b>Total</b>			

9. 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.

Hazardous and non-hazardous Waste generated at all locations is collected and segregated separately as per its characteristics in line with Waste Management Rules.

Through the co-processing technology, the Company provides a 'Zero Landfill' solution that doesn't create any additional emission and in addition avoids soil contamination, water and air pollution coming from landfill sites, recovering energy and minerals from the waste materials.

WASH initiatives addressed community requirements for safe drinking water and better health through malnutrition eradication, health camps and waste management in collaboration with municipal bodies.

Geoclean helps ACL contribute to safe waste management solutions in industries and municipalities and increase the utilisation of alternative fuels in cement kilns. The Company has been building up stakeholders' awareness on these issues through its advocacy in appropriate forums. With consumption of alternative fuels of 5.4 lakh tonnes, the Company has achieved TSR of 6.3% during January 2022 to March 2023 compared to 5.13% in 2021.

10. 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.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
		Not Applicable	

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

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
Bhatapara plant expansion; Clinker (4.8 MTPA to 8.8 MTPA), Cement (3.5 to 6.5MTPA) and WHRS (18.3 MW to 39.3 MW) by installation of new line -III, Chhattisgarh	SO. 1533 (E) dated 14 sep, 2006 & its abendments	PH completed on 31.03.2022	Yes	Yes	<a href="https://enviscecb.org">https://enviscecb.org</a>
Ropar expansion (3.4 to 5.4 MTPA), Punjab	SO. 1533 (E) dated 14 sep, 2006 & its abendments	PH completed on 04.04.2022	Yes	Yes	<a href="https://ppcb.punjab.gov.in">https://ppcb.punjab.gov.in</a>
Rabriyawas expansion; Clinker (2.4 to 3.5), WHR (6.5 to 12MW), & FAD:1000TPD for new Line-II	SO. 1533 (E) dated 14 sep, 2006 & its abendments	PH completed on 05.05.2022	Yes	Yes	<a href="https://environment.rajasthan.gov.in">https://environment.rajasthan.gov.in</a>
Farakka expansion (1.25 to 3.0 MTPA), West Bengal	SO. 1533 (E) dated 14 sep, 2006 & its abendments	PH completed on 30.06.2022	Yes	Yes	<a href="https://www.wbpcb.gov.in">https://www.wbpcb.gov.in</a>
Marwar Mundwa Limestone expansion ML-2 (0.5 to 2 MTPA), Rajasthan	SO. 1533 (E) dated 14 sep, 2006 & its abendments	PH completed on 30.09.2022	Yes	Yes	<a href="https://environment.rajasthan.gov.in">https://environment.rajasthan.gov.in</a>
Maratha Limestone mine (ML-I): Transfer of EC (GACL to ACL), Maharashtra	SO. 1533 (E) dated 14 sep, 2006 & its abendments	EC transfer on 30.03.2022	Yes	Yes	<a href="https://parivesh.nic.in">https://parivesh.nic.in</a>
Maratha Limestone mine (ML-II): Transfer of EC (GACL to ACL), Maharashtra	SO. 1533 (E) dated 14 sep, 2006 & its abendments	EC transfer on 30.03.2022	Yes	Yes	<a href="https://parivesh.nic.in">https://parivesh.nic.in</a>
RAS-I Limestone mine expansion (0.279 to 2.8 MTPA), Rajasthan	SO. 1533 (E) dated 14 sep, 2006 & its abendments	EC granted on 28th June, 2022	Yes	Yes	<a href="https://parivesh.nic.in">https://parivesh.nic.in</a>
Nandgaon- Ekodi Limestone mine (2 MTPA), Maharashtra	SO. 1533 (E) dated 14 sep, 2006 & its abendments	EC granted on 1st August, 2022	Yes	Yes	<a href="https://parivesh.nic.in">https://parivesh.nic.in</a>
Bhatapara plant expansion; Clinker (4.8 MTPA to 8.8 MTPA), Cement (3.5 to 6.5MTPA) and WHRS (18.3 MW to 39.3 MW) by installation of new line-III, Chhattisgarh	SO. 1533 (E) dated 14 sep, 2006 & its abendments	EC granted on 31st October, 2022	Yes	Yes	<a href="https://parivesh.nic.in">https://parivesh.nic.in</a>
Revalidation of Maratha mine (ML-III), Maharashtra	SO. 1533 (E) dated 14 sep, 2006 & its abendments	EC granted on 6th August, 2022	Yes	Yes	<a href="https://parivesh.nic.in">https://parivesh.nic.in</a>
Marwar mine (ML-I) expn. (2.5 to 3 MTPA), Rajasthan	SO. 1533 (E) dated 14 sep, 2006 & its abendments	EC granted on 1st November, 2022	Yes	Yes	<a href="https://parivesh.nic.in">https://parivesh.nic.in</a>
Sankrail expansion (2.4 to 4.0 MTPA), West Bengal	SO. 1533 (E) dated 14 sep, 2006 & its abendments	PH completed on 03.11.2022	Yes	Yes	<a href="https://www.wbpcb.gov.in">https://www.wbpcb.gov.in</a>

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

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
	Directions u/s 31-A of the Air (Prevention & Control of Pollution) Act, 1981as amended in 1987 dated 18.08.2022	Non-compliance to CPCB guidelines for loading, unloading and nuisance free transportation of fly ash from GGSSTP Dykes	Rs. 25 Lakhs as environmental compensation	Installation of wheel washing system at the exit of the fly ash dykes



## **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.
- 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	N.A.	

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

Name of authority	Brief of the case	Corrective action taken
	N.A.	

## **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	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
It is an ongoing process at ACF that continues to assess social impacts using platforms such as Social Engagement Scorecard (SES), Community Advisory Panel (CAP) etc. Any social impacts emerged out of these platforms is seriously considered and factored into annual workplan and activities of Ambuja Cement Foundation.					

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 ₹)
NR						

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

ACF acts like a bridge between the plant and the community. The concerns and grievances if from the community are taken to Unit Head by ACF team. ACF facilitates the issue based discussion with community and the plant as may be suggested by the Unit Head. Each plant also has a CSR committee where concerns of the community are shared and discussed with senior plant team.

Ambuja plants had Community Advisory Panel (CAPs) a formal forum where stakeholders representatives including senior team at plant. Issues and concerns were discussed and resolved in the same forum.

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

	2022-23 (Jan'22 to Mar'23)	2021 Previous Year
Directly sourced from MSMEs/ small producers		
Sourced directly from within the district and neighbouring districts	NR	

### **Leadership indicators**

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

Details of negative social impact identified	Corrective action taken
1) Water scarcity due to depleting ground water table came up during the SIA conducted at locations including Marwar Mundwa, Rajasthan or Kodinar, Gujarat, and Chandrapur, Maharashtra among other locations.	ACF with a systematic approach and holistic planning for water evolved a work plan spread over years leading to improved water conditions and availability.
2) Demand for employment and livelihood to the plant from the core communities especially considering limited potential in agriculture for employment.	ACF through its agriculture based livelihood and allied agriculture activities engages community. This leads to improved agriculture productivity and alternate source of income for the community members. SEDI provides skill training opportunities especially for the youth getting placement in technical and service trades in the market.

- Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1)	Agriculture Livelihoods (including allied activities)	2.6 lakh	50%
2)	Water Resource Management	1.89 lakh	50%
3)	Community Health	2.09 lakh	70%
4)	Skill Livelihoods	16999	60%
5)	Education (in government schools)	25000	90%
6)	Women empowerment program	36597	73%

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

#### **Essential Indicators**

- 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](mailto:consumer.care@adani.com)

- 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		100%
Safe and responsible usage		100%
Recycling and/or safe disposal		100%

- Number of consumer complaints in respect of the following:

	2022-23 (Jan'22 to Mar'23)		Remarks	2021 Previous Year		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	Nil	Nil	Nil	NR	NR	NR
Advertising	Nil	Nil	Nil	NR	NR	NR
Cyber-security	Nil	Nil	Nil	NR	NR	NR
Delivery of essential services	Nil	Nil	Nil	NR	NR	NR
Restrictive Trade Practices	17	Nil	Complains related to Bribery, Conflict of Interest, Asset Misappropriation	NR	NR	NR
Unfair Trade Practices	3	Nil	Complains related to Trade Violation	NR	NR	NR
Other				NR	NR	NR



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

	Number	Reasons for recall
Voluntary recalls		
Forced recalls	Nil	

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 of the policy.

Yes, Please refer <https://www.ambujacement.com/Upload/PDF/1.-Cyber-security-and-data-privacy-policy.pdf>

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

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

#### Leadership Indicators

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

Yes, Please refer <https://www.ambujacement.com/product-and-services>



# INDEPENDENT ASSURANCE STATEMENT



## Independent Assurance Statement

The Directors and Management,  
Ambuja Cements Limited  
Adani Corporate House  
Shantigram, S. G. Highway, Khodiyar, Ahmedabad - 382 421, Gujarat, India

Ambuja Cements Limited (hereafter 'ACL') commissioned TUV India Private Limited (TUVI) to conduct independent external assurance of non-financial information disclosed in ACL's Integrated Report (hereinafter 'the Report') based on the principles of the IIRC Integrated Reporting Framework and Global Reporting Initiative (GRI) standards. The reporting period runs from January 1, 2022, to March 31, 2023. This engagement comprised "limited assurance" of ACL's sustainability information following the ISAE 3000 (Revised) standard applied for assurance of the Report.

### Management's Responsibility

ACL has developed the <IR> Report content and is responsible for identifying materiality, and related sustainability issues, establishing, reporting performance management, data management, and quality. The management of ACL is responsible for the information provided in the <IR> Report and the process of collecting, analysing, and reporting the information presented in web-based and printed Reports, including website maintenance and its integrity. The ACL's management is responsible for accurately preparing the <IR> Report following the applied criteria so that it is free of intended or unintended material misstatements. ACL will be responsible for archiving and reproducing the disclosed data for the stakeholders upon request.

### Scope and Boundary

In particular, the assurance engagement included the following:

1. Verification of the application of the Report content, and principles as mentioned in the Global Reporting Initiative (GRI) Standards, and the quality of information presented in the Report over the reporting period;
2. Review of the policies, initiatives, practices and performance described in the Report;
3. Review of the non-financial disclosures made in the Report against the requirements of the GRI Standards
4. Verification of the reliability of the GRI Standards Disclosure on environmental and social topics
5. Specified information was selected based on the materiality determination and needs to be meaningful to the intended users;
6. Confirmation of the fulfilment of the GRI Standards and IIRC framework

TUVI has verified the below-mentioned disclosures given in the Report as per GRI Std 2021:

Topic	Indicator	GRI Disclosure
Governance	Governance structure and composition	2-9
Materiality	Disclosures on material topics	3-1 to 3-3
Economic	Procurement Practices	204-1
Water	Water withdrawal	303-3
	Water discharge	303-4
	Water consumption	303-5
Waste	Waste generated	306-3
	Waste diverted from disposal	306-4
Emissions	Direct (Scope 1) GHG emissions	305-1
	Energy indirect (Scope 2) GHG emissions	305-2
	Other indirect (Scope 3) GHG emissions	305-3
	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	305-7
Energy	Energy consumption within the organization	302-1
	Energy intensity	302-3
Employment	Employee hires and turnover	401-1
	Parental leave	401-3
Occupational health and safety	Work related injuries	403-9
	Occupational health and safety management system	403-1

Topic	Indicator	GRI Disclosure
Training and education	Training hours	404-1
Communities	Operations with local community engagement, impact assessments, and development programs	413-1

Onsite Assessment was performed for at one Integrated Cement Plant followed by remote verification (via Microsoft teams) for corporate function as below

- 1) *Integrated Cement Plants, Bhatapara, Chhattisgarh (date: 05 and 06 June 2023, onsite)*
- 2) *Corporate Sustainability Team, Ahmedabad, (date: 12 and 14/06/2023, remote)*

The reporting aspect boundaries are set out in the Report covering the sustainability performance of the ACL encompassing below sites.

**Integrated Cement Plants with limestone mines:** 1. Ambujanagar (Gujarat) 2. Darlaghat (Himachal Pradesh) 3. Maratha Cement Works (Maharashtra) 4. Rabriyawas (Rajasthan) 5. Bhatapara (Chhattisgarh) 6. Marwar (Rajasthan)

**Grinding Stations:** 1. Roopnagar (Ropar) (Punjab) 2. Bathinda (Punjab) 3. Sankrail (West Bengal) 4. Roorkee (Uttarakhand) 5. Farakka (West Bengal) 6. Dadri (Uttar Pradesh) 7. Nalagarh (Himachal Pradesh) 8. Magdalla (Surat) (Gujarat).

### **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 from the prospective information. During the assurance process, TUVI did not come across any limitations to the agreed scope of the assurance engagement. TUVI is contracted by the ACL and answerable to the ACL's management only. TUVI verified the data on a sample basis; the responsibility for the authenticity of the data entirely lies with ACL. TUVI expressly disclaims any liability or co-responsibility in the case of erroneous data reported or for any decision a person or entity would make based on this assurance statement.

### **Our Responsibility**

TUVI's responsibility in relation to this engagement is to perform assurance and to express a conclusion based on the work performed. Our engagement did not include an assessment of the adequacy or effectiveness of ACL's strategy, management of ESG-related issues, or sufficiency of the Report against the principles of the GRI Standards, and ISAE 3000 (Revised) standard, 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 non-financial quantitative and qualitative information (KPIs) disclosed by ACL. The intended users of this assurance statement are the management of 'ACL'. 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 disclosed KPI's. TUVI has verified the KPIs and assessed the robustness of the underlying data management system, information flows, and controls. In doing so:

1. *TUVI examined and reviewed the documents, data, and other information made available by ACL for all disclosed KPIs (non-financial disclosures).*
2. *TUVI conducted interviews with key representatives, including data owners and decision-makers from different functions of the ACL, during the onsite verification.*
3. *Review the level of adherence to the principles of the GRI standards.*

### **Opportunities for Improvement**

The following are the opportunities for improvement reported to ACL; however, they are generally consistent with the management's objectives and programme

- i. An internal audit of ESG data can be conducted.
- ii. ACL may consider embracing next-generation digital technologies such as the Internet of Things (IoT), blockchain, and artificial intelligence (AI) to automate and streamline plant maintenance and supply chain operations, resulting in increased efficiency and effectiveness;
- iii. Internal carbon pricing can be established and utilized as instrument to appraise the renewable and less GHG intensive projects.

### **Our Conclusion**

In our opinion, based on the scope of this assurance engagement, the "disclosures on ESG performance" and reference information provide a fair representation of the material topics and meet the general content and quality requirements of the GRI Standards.

**Disclosures:** TUVI is of the opinion that the reported disclosures generally meet the GRI Standards reporting requirements. ACL refers to universal disclosure to report contextual information, while the 'Management Approach' is discussed to report the management approach for each material topic.



**Universal Standard:** ACL followed GRI 1: Foundation 2021: Requirements and principles for using the GRI Standards; GRI 2: General Disclosures 2021: Disclosures about the reporting organisation. General Disclosures were followed when reporting information about an organisation's reporting practices, activities and workers, governance, strategy, policies, practices, and stakeholder engagement. GRI 3: Material Topics 2021: Disclosures and Guidance about the Organisation's Material Topics GRI3 was selected for the determination of material topics and the disclosure of the material topics.

**Topic Specific Standard:** 300 series (Environmental topics) and 400 series (Social topics); these Topic-specific Standards were used to report information on the organization's impacts related to environmental and social topics. TUVI is of the opinion that the reported material topics and Topic-specific Standards that ACL used to prepare its <IR> Report are appropriately identified and addressed.

**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. In the context of Assurance, the following contemporary principles have been observed:

TUVI confirms that ACL has transparently reported major material information pertaining to all its six capitals in line with the <IR> framework, as below:

**Financial Capital:** net worth, capex, investment spent, the economic value generated, gross revenue, etc.

**Manufactured Capital:** Manufacturing facilities, R & D centres, new and improved products launched, new plants, buildings, infrastructure, etc.

**Intellectual Capital:** Knowledge-based intangibles, including intellectual property, R & D activities, patents, designs, registered new product development, etc.

**Human Capital:** ACL's Engineers, technicians, skilling and re-skilling of employees to enhance their competencies, safety performance, capabilities, experience, motivations to innovate, etc.

**Social and Relationship Capital:** ACL's relationship with stakeholders such as customers, business partners, regulators, suppliers, business partners, communities, legislators, policy-makers, and benefits associated with brand and reputation, along with ACL's ability to share information to enhance wellbeing.

**Natural Capital:** Sourcing responsibilities for most renewable and non-renewable environmental resources and processes that provide goods or services. Reporting of circular economy, emissions, water consumption, waste disposal, etc.

**Independence:** TUVI follows IESBA (International Ethics Standards Board for Accountants) Code which, adopts a threats and safeguards approach to independence. It is confirmed that the assurance team is selected to avoid situations of self-interest, self-review, advocacy and familiarity. The assessment team was safeguarded from any type of intimidation.

**Quality control:** The assurance team complies with the code of ethics for professional accountants issued by the IESBA, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and 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 sustainability services with qualified environmental and social specialists. TUVI states its independence and impartiality and confirms that there is "no conflict of interest" with regards 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 recommendations. TUVI was not involved in the preparation of any content or data included in the Report, 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  
Project Manager and Reviewer  
Head – Sustainability Assurance Service



Date: 21-06-2023  
Place: Mumbai, India  
Project Reference No: 8121626560  
[www.tuv-nord.com/in](http://www.tuv-nord.com/in)