

May 31, 2025

To,
National Stock Exchange of India Limited
Scrip Code: ACC

BSE Limited
Scrip Code: 500410

Sub: Business Responsibility and Sustainability Report for Financial Year 2024-25.

Dear Sir/Madam,

Pursuant to Regulation 34(2)(f) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report for the Financial Year 2024-25 forming part of the Integrated Annual Report for the said period, which is being sent through electronic mode to the Members.

The Integrated Annual Report containing the Business Responsibility and Sustainability Report is also uploaded on the Company's website at www.acclimited.com.

Thanking you,

Yours sincerely,
For ACC Limited

Bhavik Parikh
Company Secretary & Compliance Officer

Encl: As above

ACC LIMITED

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S. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk / opportunity (R/O)	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Water management	Risk and Opportunity	<p>Risk – Water being a shared resource, it is essential for business to use it in a responsible way. These risks comprise conflicts with local communities and stakeholders over water rights and usage, potential water scarcity or quality issues due to over-extraction or pollution, and regulatory constraints on water abstraction permits or discharge standards.</p> <p>Opportunity – By demonstrating commitment to conserving water resources, we can build stronger relationships with local communities and government. This will help us in securing and maintaining social license to operate, especially in water-stressed regions. In future, the company may qualify for government incentives aimed at promoting water conservation and sustainability initiatives.</p>	We have been investing in rainwater harvesting initiatives, restoring village ponds, construction of check dams, water conservation at closed mines and groundwater recharge for a long time to mitigate the risk of lack of water. As a result, the company is now water positive. The company uses more than 50 % of its water requirements in cement manufacturing from harvested rain water.	Negative/ Positive
2.	Air quality	Risk	Exposure to dust, Sox, Nox and other pollutants from cement plants can lead to respiratory issues among employees and nearby communities. This may lead to increased costs associated with healthcare for affected employees, and insurance premiums. The company may also face opposition, protests and even legal restrictions on its operations.	We focus on improving air quality in the surrounding environment. We monitor the plants' stack emissions through the Continuous Emission Monitoring System. We work on upgradation of electrostatic precipitators and replacement of damaged bags to control dust emissions. We take primary and secondary measures to control NOx emissions.	Negative
3.	Circular Economy	Opportunity	Circular economy offers great opportunity to lower the use of natural resources and fossil fuels in cement production and reduces carbon emissions.	-	Positive



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)
4.	Climate and Energy	Risk and Opportunity	<p>Risk – Climate change poses multiple physical risks like flooding, temperature rise, water stress etc. Emerging and potential regulations may introduce or escalate regulatory risks. These extreme weather events can cause infrastructure damage, may hinder the supply chain network affecting timely delivery of raw materials and finished products. It may also cause power outages and affect the manufacturing processes.</p> <p>Opportunity – Energy cost is a major cost in cement manufacturing. We continuously strive to reduce our specific thermal energy consumption and specific electrical energy consumption to optimise our energy costs. In addition, it is directly related to carbon emissions and by optimising energy consumption, we can lower our carbon emissions.</p>	<p>The Company has approximately 93% of products in its portfolio which are blended products with lower carbon footprint.</p> <p>Further, we are investing more and more in renewal energy and green energy from WHRS. In addition, we have set ambitious targets for Thermal Substitution Rates (TSR) by using alternate fuels.</p>	Negative/Positive
5.	Biodiversity	Risk and Opportunity	<p>Risk – Land disturbance and habitat fragmentation from operational activities can lead to biodiversity degradation.</p> <p>Opportunity – Restored ecosystems can provide long-term environmental benefits, including enhanced ecosystem services such as water filtration, carbon sequestration, and soil preservation. These benefits not only contribute to global environmental goals but also can have positive economic implications for the company and local communities in the long run.</p>	<p>We adhere to Indian national regulations and are a signatory to the India Business and Biodiversity Initiative (IBBI) of the Confederation of Indian Industry (CII), and Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ). We assess the impacts on biodiversity and ecosystem services through set KPIs. This helps in conservation of ecosystem.</p>	Negative/Positive

S. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk / opportunity (R/O)	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6.	Sustainable Construction	Opportunity	Intervention of sustainable practices and technologies such as substitute cementitious materials, CO ₂ capture in the built environment, and efficient concrete use help drive down carbon emissions from cement production and hence help to reduce the carbon footprint.	-	Positive
7.	Human Capital Development	Opportunity	Through continuous learning and development and strengthened employee relations, we can mitigate succession planning risks, address skills gaps and ensure continuity of leadership and expertise. It will also help in being competitive in the marketplace and stay ahead of trends. Human Capital development will also contribute to an overall learning culture in the organisation.	-	Positive
8.	Diversity and Inclusion	Opportunity	Employee diversity leads to increased creativity and innovation, improved communication and teamwork, and a greater understanding and appreciation of different cultures. Additionally, a diverse workforce can help to attract and retain top talent and can provide a competitive advantage for organisations.	-	Positive
9.	Human Rights	Risk and Opportunity	Risk – Concerns related to child/forced labour, discrimination or any other human rights-related aspects within the workforce and value chain may lead to statutory violations which may negatively impact the brand image. Opportunity – Alignment with the human rights principles and procedures safeguard the employees and value chain partners and ensure zero incidents of non-compliance with regards to International and National Human Rights Standards and Regulations.	We are committed to respecting and promoting human rights across the value chain by inculcating a human rights policy. The policy is in line with The Universal Declaration of Human Rights, Social Accountability 8000 (SA8000) Standard and International Treaties & Conventions related to Human Rights.	Negative/ Positive



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

S. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk / opportunity (R/O)	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
14.	Risk Management	Opportunity	Enhanced Risk awareness and in-place emergency preparedness plans help to better foresee risks that may emerge due to climate change, regulations, sustained supply of raw material, funds, etc. and geopolitical developments. This helps to stay one step ahead and ensure business continuity and regulatory resilience.	-	Positive
15.	Sustainable Supply Chain	Risk & Opportunity	<p>Risk – Improper usage of resources, human rights violations, non-compliance with Supplier Code of Conduct, zero adoption of sustainable practices by suppliers can adversely impact the environment, social wellbeing, value chain and brand image. Additionally, it might also lead to cases of regulatory non-compliances and fines.</p> <p>Opportunity – The company can leverage suppliers near operations to reduce costs, for greater control, quicker response and helps in cutting down significant emissions related to transportation.</p>	Supply chain and sourcing process has a direct impact on the environment and communities such as emissions, circular economy, water usage, biodiversity, material usage and human rights. We have taken measures to ensure an optimum supply chain with competent suppliers.	Negative/Positive
16.	Information technology and data privacy	Risk & Opportunity	<p>Risk – Instances of information security breaches could lead to loss of sensitive data of customers including personal information. It could also lead to increased media scrutiny resulting in a loss of stakeholder trust, company reputation and regulatory fines or penalties.</p> <p>Opportunity – In the ever-evolving landscape of digitalisation and innovation, monitoring and analysis of data in real time would lead to quicker identification and resolution of issues. As a result, this will ensure management of systems and processes more effectively.</p>	With increased digitisation, and heavy dependence on technology systems, it has become critical for us to ensure implementation of SOPs and policies, conduction periodic internal and external (third-party) audits and tests to check the resilience of the IT infrastructure from hackers, cyber-attacks, malware etc.	Positive/ Negative

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of the disclosure)	CEO and Whole Time Director Statement: Growing responsibly is fundamental to our ESG excellence journey as we are committed to achieving Net Zero emissions by 2050. We are progressing at an accelerated pace towards our 1 GW renewable power project in our efforts to decarbonise the value chain. Having already achieved 18% green power share in the year under review, we aim to power 60% of our total energy consumption from green power sources by FY 2027-28. We are investing in R&D to adopt new technologies to reduce use of fossil fuel based thermal energy and optimise clinker factor to reduce carbon emissions. Ambuja Cement continues to lead the way in water stewardship and plastic waste co-processing, making significant strides in embracing the circular economy. In the year under review, we successfully utilised over 12 million tonnes of waste-derived resources, contributing to sustainable practices. Additionally, our dedicated efforts towards water conservation have propelled us to achieve water positivity of 1.04x, reinforcing our commitment to environmental sustainability and responsible resource management. Further, with an aim to arrest the pressing issue of deforestation, we planted 1.4 lakh trees during the year under review, as part of our commitment to grow 5.9 million trees by 2030. Beyond our core business, we have made a significant positive impact on society. We have enhanced the lives of over 2.1 million people till FY 25 through initiatives in healthcare, education, water resource management, skill development, women empowerment etc. to contribute to the well-being of the communities where we operate. Our bold goals are set, and we are poised to reach new heights. and will continue to lead by example through our strength and resilience.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policies.	CEO and Whole Time Director								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes. Corporate Responsibility Committee (CRC) of the Board, consisting of Independent Directors is responsible for overseeing sustainability related performance and issues. The committee meets every quarter, oversees the performance on KPIs defined for sustainability and guides the business to improve it.								

Section C: Principle wise Performance Disclosure

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

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

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics/ principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	18	Business Strategy and Key Performance Matrix	87.5
		Finance, Banking & Money Market	87.5
		Governance (Regulations, M&A, changing business environment)	87.5
		Human resource management & capability building, culture	87.5
		Industry, manufacturing, business dynamics	87.5
		Digital Initiatives & Digital Dividend	50
		Cyber security landscape	50
		FY24 Performance (Financials, ESG, Credit)	50
		Adani Foundation (CSR Related Matters)	50
		ESG and Climate: A force multiplier for India's growth	50
		ESG Landscape	62.5
		Insights on Indian Cement Sector by Nomura IR	62.5
		Customer Centricity	62.5
		Employee Relations/Initiatives	62.5
		Risk Management	62.5
		Inspired Companies (Learning from around the World) - Lisa MacCallum	25
		AI in Adani	25
		Adani Brand Purpose, Unlocking Narrative	25

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

Essential Indicators

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

The successful involvement of our stakeholders is essential to the achievement of our strategic goals because it provides us with the opportunity to understand their expectations, respond to their concerns, and assist us in prioritising the areas in which we should be concentrating our efforts. Our mechanism for engaging with stakeholders is governed by our Stakeholder Engagement Policy (<https://www.acclimited.com/assets/new/pdf/Stakeholder%20Engagement%20policy.pdf>), which is further aligned with global best practises.

We identify stakeholders as groups and individuals, who can influence or/are impacted by our operations/activities, change in technology, regulations, market and societal trends either directly or indirectly. Stakeholders comprise of communities, employees, supply chain partners, customers, investors, regulators, industrial organisations etc. Against each group, the potential ways in which stakeholders will be affected as well as the magnitude of both the actual and perceived impacts have been determined. This assists the company in developing a bespoke plan for engaging with stakeholders, which can then be kept up to date as and when is necessary.

Throughout the course of the year, we maintain ongoing dialogue with the many stakeholders by utilising a variety of channels of contact. The insights that we gain from these projects are tremendously helpful, because they allow us to continually enhance both our strategy and our operations. The process of engaging stakeholders also includes regular feedback and grievance redressal methods, both of which are vital components of the process.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually / Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders and Investors	No	<ul style="list-style-type: none"> ■ Investor relations arm ■ Annual Report ■ Public disclosures ■ Investor meetings/calls 	<ul style="list-style-type: none"> ■ Quarterly/ annually as and when requested ■ One-on-one investor interaction as and when requested 	<ul style="list-style-type: none"> ■ To strengthen business conduct and communication ■ Growth and profitability of ESG oriented business.
Channel Partners	No	<ul style="list-style-type: none"> ■ Channel satisfaction surveys ■ Annual conferences ■ Marketing meetings 	<ul style="list-style-type: none"> ■ Annual/continuous process 	<ul style="list-style-type: none"> ■ To enhance transparent communication of products and services
Government & Regulatory Authorities	No	<ul style="list-style-type: none"> ■ Annual Report ■ Plant visits ■ Regulatory Compliance reports 	<ul style="list-style-type: none"> ■ Continuous interactions 	<ul style="list-style-type: none"> ■ Climate change related rules/ regulations ■ Communications on proposed & existing legislations
Customers	Yes	<ul style="list-style-type: none"> ■ Customer satisfaction surveys ■ Formal and informal feedback ■ Technical services team camps ■ Products promotion drives ■ Grievances redressal system 	<ul style="list-style-type: none"> ■ Periodic 	<ul style="list-style-type: none"> ■ Customer satisfaction and feedback on services / products ■ Understand grievances ■ Strengthen relationship with customer



Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication	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	<ul style="list-style-type: none"> ■ Training and seminars ■ Meetings and reviews ■ HR programmes ■ Employee satisfaction surveys ■ Departmental meetings ■ Townhall meetings ■ Internal newsletters and magazines 	<ul style="list-style-type: none"> ■ Continuous interactions 	<ul style="list-style-type: none"> ■ Work-life balance ■ Transparent appraisal and promotion policy ■ Awareness on internal policies ■ Fair remuneration structure
Suppliers	Yes	<ul style="list-style-type: none"> ■ Supplier meets ■ Periodic assessments and interactions 	<ul style="list-style-type: none"> ■ Continuous interactions 	<ul style="list-style-type: none"> ■ Adherence to the supplier code of conduct ■ Strengthen business relationships ■ Create awareness for sustainable supply chain
Community	Yes	<ul style="list-style-type: none"> ■ Project-based stakeholder meets ■ CSR arm ■ Community Advisory Panel 	<ul style="list-style-type: none"> ■ Continuous interactions 	<ul style="list-style-type: none"> ■ Positive engagements for education, water conservation, healthcare, skill development, and other initiatives of CSR
Media	No	<ul style="list-style-type: none"> ■ Media briefings ■ Press releases ■ Marketing communication 	<ul style="list-style-type: none"> ■ Need based 	<ul style="list-style-type: none"> ■ Increase transparency and clarity in shared information
Construction professionals	No	<ul style="list-style-type: none"> ■ Ambuja Knowledge Centre 	<ul style="list-style-type: none"> ■ Continuous interactions 	<ul style="list-style-type: none"> ■ Promote advanced construction techniques, sustainable construction practices, knowledge dissemination on good construction and product quality
Industry Association	No	<ul style="list-style-type: none"> ■ Meetings/Conferences ■ Policy papers 	<ul style="list-style-type: none"> ■ Need based 	<ul style="list-style-type: none"> ■ Knowledge enhancement for policy interventions and policy advocacy on sustainable development practices in value chain

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

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Total (A)	No. of employees/ workers covered (B)	% (B / A)	Total (c)	No. employees/ workers covered (D)	% (D / C)
Employees						
Permanent	1,700	1,700	100%	2,171	1,907	88%
Other than permanent	1	1	100%	31	15	48%
Total Employees	1,701	1,701	100%	2,202	1,922	87%
Workers						
Permanent	1,470	1,470	100%	1,681	0	0%
Other than permanent	0	0	0%	1	0	0%
Total Workers	1,470	1,470	100%	1,682	0	0%

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

Category	FY 2024-25 (Current Financial Year)				FY 2023-24 (Previous Financial Year)					
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Permanent Employees										
Male	1,606	0	0%	1,606	100%	2,036	0	0%	2,036	100%
Female	94	0	0%	94	100%	135	0	0%	135	100%
Other than permanent										
Male	1	0	0%	1	100%	27	0	0%	27	100%
Female	0	0	0%	0	0%	4	0	0%	4	100%
Workers Permanent										
Male	1,460	0	0%	1,460	100%	1,647	0	0%	1,647	100%
Female	10	0	0%	10	100%	34	0	0%	34	100%
Other than permanent										
Male	0	0	0%	0	0%	29	0	0%	0	0%
Female	0	0	0%	0	0%	0	1	0%	1	100%



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

a. Median remuneration / wages

Gender	Male		Female	
	Number	Median remuneration/ salary/wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	7	49.50 lac	1	32.25 lac
Key Managerial Personnel	3	8.1 crore	Nil	NA
Employees other than BoD and KMP	1,604	1,669,596	94	907,824
Workers	1,460	660,869	10	603,105

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

Safety Incident/Number	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Gross wages paid to females as % of total wages	3.20%	3.59%

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

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

Please refer: <https://www.acclimated.com/assets/new/pdf/Human%20Rights%20Policy.pdf>

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

Yes. All Principle Officers and People of Authority are responsible for ensuring adherence to Human Rights Policy. Please refer <https://www.acclimated.com/assets/new/pdf/Human%20Rights%20Policy.pdf>

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	2	1	Report finalisation in progress	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour/ Involuntary	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

7. Complaints filed under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act 2013, in the following format:

Safety Incident/Number	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	2	0
Complaints on POSH as a % of female employees/workers	1.9%	0
Complaints on POSH upheld	2	0

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

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

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

Yes

10. Assessments for the year:

% of your plants and offices that were assessed (by entity or statutory authorities or third parties)	
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others – please specify	100%

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

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

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

Essential Indicators

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

Parameter	UOM	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
From renewable sources (in Giga Joules)			
Total electricity consumption (A)	GJ	488,160	352,238
Total fuel consumption (B)	GJ	5,498,929	4,575,702
Energy consumption through other sources (C)	GJ	0	0
Total energy consumed from renewable sources (A+B+C)	GJ	5,987,089	4,927,940
From non-renewable sources (in Giga Joules)			
Total electricity consumption (D)	GJ	3,120,480	3,025,541
Total fuel consumption (E)	GJ	59,889,749	58,426,300
Energy consumption through other sources (F)	GJ	0	0
Total energy consumption (D+E+F)	GJ	63,010,229	61,451,841
Total energy consumed (A+B+C+D+E+F)	GJ	68,997,318	66,379,781
Energy intensity per rupee of turnover (Total energy consumption/Revenue from operations)	GJ/₹ of turnover	0.0003	0.0003
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumption/Revenue from operations adjusted for PPP)	GJ/USD PPP adjusted	0.006	0.006
Energy intensity in terms of physical output (GJ/tonne of cementitious material)	GJ/tonne of cementitious material	2.4	2.3
Energy Intensity (optional)- the relevant metric may be selected by the entity		NA	NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, TUV India Private Limited

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (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, Gagal-1, Gagal-2, Lakeri, Tikaria, Kymore, Chaibasa, Jamul, Bargarh, Wadi, Madhukarai, Chanda, Sindri, Thondebhai & Kudithini are the Designated Consumer All the above designated consumers have achieved their PAT Target except for Chaibasa, Thondebhai & Kudithini Chaibasa PAT target was achieved by purchasing EScerts. For Thondebhai & Kudithini plant, PAT target will be achieved as per due date FY-2025-26 through purchasing EScerts

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

Parameter	UOM	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water withdrawal by source (in kilolitres)			
(i) Surface water	KL	2,629,692	5,201,018
(ii) Groundwater	KL	229,610	1,131,151
(iii) Third party water	KL	70,819	78,187
(iv) Seawater / desalinated water	KL	0	0
(v) Others (Rain Water Harvested)	KL	1,869,799	7,925,778
Total volume of water withdrawal for Production (i + ii + iii + iv + v)	KL	4,799,920	14,336,135
Total volume of water consumption for Production	KL	4,799,920	14,336,135
Water intensity per rupee of turnover (Total energy consumption/ Revenue from operations)	Litres/₹ of turnover	0.02	0.07
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	Litre/ USD PPP adjusted	0.48	1.4
Water intensity in terms of physical output	Liters / tonne of cementitious material	172	497
Water intensity (optional) – the relevant metric may be selected by the entity		NA	NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, TUV India Private Limited

4. Provide the following details related to water discharged:

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
– No treatment	0	0
– With treatment-please specify level of treatment	0	0
(ii) To Groundwater		
– No treatment	0	0
– With treatment-please specify level of treatment	0	0
(iii) To Seawater		
– No treatment	0	0
– With treatment-please specify level of treatment	0	0
(iv) Sent to Third Parties (Municipal STP)		
– No treatment	0	0
– With treatment-please specify level of treatment	0	0
(v) Others		
– No treatment	0	0
– With treatment-please specify level of treatment	0	0
Total water discharged (in kilolitres)	0	0

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, TUV India Private Limited



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

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

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

Parameter	UOM	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Nox	tonnes	8,003	9,721
Sox	tonnes	461	469
Particulate matter (PM)	tonnes	264	268
Persistent organic pollutants (POP)	NA	NA	NA
Volatile organic compounds (VOC)	NA	NA	NA
Hazardous air pollutants (HAP)	NA	NA	NA
Others – please specify	NA	NA	NA

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

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, TUV India Private Limited

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

Parameter	UOM	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tonnes of CO ₂	13,488,976	14,800,767
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tonnes of CO ₂	625,212	589,017
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	kg CO ₂ / ₹ of turnover	0.07	0.09
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP)	kg CO ₂ / USD PPP adjusted	1.4	1.6
Total Scope 1 and Scope 2 emission intensity in terms of physical output	kg CO ₂ / tonne of cementitious material	506	534
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		NA	NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, TUV India Private Limited

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

The Company is committed to reduce its carbon footprint. ACC Near Term (2030) as well as Net-Zero (2050) targets are already validated by SBTi and can be referred at <https://sciencebasedtargets.org/target-dashboard>. The Company has taken multiple initiatives to reduce greenhouse gases. These include: 1) Improved technology 2) Energy efficiency 3) Use of renewable energy 4) Use of green energy like WHRS 5) Use of alternate fuels 6) Use of alternate raw materials 7) Reduction in clinker factor and having larger share of blended products in its portfolio.

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

Parameter	UOM	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Waste generated (in metric tonnes)			
Plastic waste (A)	MT	39,453	39,207
E-waste (B)	MT	26	46
Bio-medical waste (C)	MT	0.5	43
Construction and demolition waste (D)	MT	56	10,344
Battery waste (E)	MT	32	38
Radioactive waste (F)	MT	0	0
Other Hazardous waste. Please specify, if any. (G)	MT	191	77
Other Non-hazardous waste generated (H).Please specify, if any. (Non hazardous waste contain Flyash, MS Scrap, Wooden Scrap, Metal Drum, Paper, etc)	MT	437,727	449,525
Total (A+B + C + D + E + F + G + H) in metric tonnes	MT	477,486	499,280
Waste intensity per rupee of turnover	Kg/Rs of turnover	0.0025	0.003
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP)	kg/ USD PPP adjusted	0.048	0.052
Waste intensity in terms of physical output	Kg/tonne of cementitious material	17	17
Waste intensity (optional) – the relevant metric may be selected by the entity	NA	NA	NA
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)			
Category of waste			
(i) Recycled	MT	477485	499159
(ii) Re-used	MT	0	0
(iii) Other recovery operations	MT	0	0
Total	MT	477485	499159
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)			
Category of waste			
(i) Incineration	MT	0.5	120.6
(ii) Landfilling	MT	0	0
(iii) Other disposal operations	MT	0	0
Total	MT	0.5	120.6

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, TUV India Private Limited



10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

The Company adheres to the principles of sustainable consumption of resources while reducing waste generation and complying with the tenets of circular economy. The Company minimises waste disposal through maximising recycling and reusing efforts. The Company also ensures proper disposal of E-waste, biomedical waste, scrap, etc. through authorised recyclers registered with the regulatory agencies.

Our waste management initiatives include:

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

Geoclean helps ACC 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..

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals/clearances are required, please specify details in the following format:

S. No. 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.
1. Kudithini Cement works, Bellary, Karnataka	Cement Grinding	Yes
2. Sindola Limestone Mines	Mining	Yes
3. Sindola Limestone Mines	Mining	Yes

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

S. No. Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
1. Kannur (Wadi area) Limestone Block (auction block) (ML Area- 550 Ha) located at Villages- Ingalmi, Basaveshwaranagara, Halkatta, and Kundanoor, Taluka Chittapur, District Kalaburagi, State - Karnataka by M/s ACC Limited	S.O. 1533(E) dated 14.09.2006 & its amendments	Final EIA Report submitted on 07.11.2024	Yes	Yes	https://parivesh.nic.in
2. Proposed Integrated Cement Project - Clinker (3.3 MTPA), Cement (1.0 MTPA), CPP (30 MW), WHRS (17 MW) and D.G. Set (2 x 2000 KVA & 1 x 500 KVA) At Villages: Godadih, Boradih and Loharsi, Tehsil: Masturi, District: Bilaspur (Chhattisgarh) by M/s. ACC limited	S.O. 1533(E) dated 14.09.2006 & its amendments	Final EIA Report submitted on 18.11.2024	Yes	Yes	https://parivesh.nic.in
3. Proposed 5.0 Million TPA Clinkerisation Plant, 8.0 Million TPA Cement Grinding Unit and 100 MW Captive Power Plant at Village: Gollapalle, Mandal: Mylavaram, District: Kadapa (YSR), Andhra Pradesh by M/s. ACC Limited	S.O. 1533(E) dated 14.09.2006 & its amendments	Final EIA Report submitted on 23.12.2024	Yes	Yes	https://parivesh.nic.in
4. Proposed Kadapa Limestone Mine (ML Area: 997.08 ha) with Proposed Limestone Production of 7.0 million TPA, Sub grade 2.5 million TPA, (ROM: 9.5 million TPA), Top Soil: 0.012 million TPA & Over Burden 0.9 million TPA (Total excavation 10.412 million TPA) at Villages Dhannawada, Chinna Venturla, Vaddarala, Bestavemula, Gollaapalle, G. Uppalapadu of Mylavaram Mandal, District (YSR) Kadapa, (Andhra Pradesh) by M/s. ACC Limited	S.O. 1533(E) dated 14.09.2006 & its amendments	Final EIA Report submitted on 17.01.2025	Yes	Yes	https://parivesh.nic.in



S. No.	Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
5.	Limestone Mine (Area: 471.03 Ha) with Limestone Production Capacity 7.72 MTPA (Limestone) and waste /topsoil 5.0 Lakhs CuM per annum (Maximum)) with existing three nos of Crushers with capacity of 850 TPH, 1000 TPH and 1200 TPH at Villages Ingalmi & Ravoor, Taluka Chittapur, District Kalaburagi, Karnataka- Revalidation of EC under EIA Notification 2006 by M/s ACC Limited	S.O. 1533(E) dated 14.09.2006 & its amendments	Final EIA Report submitted on 29.03.2025	Yes	Yes	https://parivesh.nic.in
6.	Limestone Mine (Area: 471.03 Ha) with Limestone Production Capacity 7.72 MTPA (Limestone) and waste /topsoil 5.0 Lakhs CuM per annum (Maximum)) with existing three nos of Crushers with capacity of 850 TPH, 1000 TPH and 1200 TPH at Villages Ingalmi & Ravoor, Taluka Chittapur, District Kalaburagi, Karnataka- Revalidation of EC under EIA Notification 2006 by M/s ACC Limited	S.O. 1533(E) dated 14.09.2006 & its amendments	Final EIA Report submitted on 29.03.2025	Yes	Yes	https://parivesh.nic.in
7.	Proposed Project of Kurai Limestone Block with Limestone Production Capacity 3.0 MTPA in Mine Lease Area of 480.80 HA., located at Village Kurai, Kurli, Sindola, Tal. Wani, Dist. Yavatmal, Maharashtra by M/s. ACC Limited	S.O. 1533(E) dated 14.09.2006 & its amendments	PH completed on 18.09.2024	Yes	Yes	Draft EIA Report submitted to competent authorities of MPCB https://www.mpcb.gov.in
8.	Gothra Parasrampura West Block for Limestone Production Capacity 1 MTPA (ML Area: 287.7539 Ha) located at Gothra Village, Nawalgarh Taluk, Jhunjhunu District, Rajasthan State by M/s. ACC Limited	S.O. 1533(E) dated 14.09.2006 & its amendments	PH completed on 22.01.2025	Yes	Yes	Draft EIA Report submitted to competent authorities of RSPCB https://environment.rajasthan.gov.in/

S. No.	Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
9.	Proposed Expansion of Cement Grinding Unit for production from 2.0 MTPA to 8.0 MTPA by installation of new line capacity of 2X3.0 MTPA within existing plant area for producing OPC/PPC/PSC/PCC located at Village - Thondebhavi, Tehsil - Gowribidanur, District-Chikkaballapur, State - Karnataka of M/S ACC Limited	S.O. 1533(E) dated 14.09.2006 & its amendments	PH to be Conducted	Yes	Yes	Draft EIA Report submitted to competent authorities of KSPCB https://kspcb.karnataka.gov.in
10.	Environment Clearance with respect to the Proposed Expansion of Madukkarai Cement Grinding Unit and Packing unit with cement production capacity from 1.35 million TPA to 7.35 million TPA (Existing 1 x 1.35 MTPA and Proposed 2 x 3 MTPA (6 MTPA) located at Village: Madukkarai P.O. Madukkarai, Tehsil- Madukkarai, District: Coimbatore, State: Tamil Nadu by M/s. ACC Limited	S.O. 1533(E) dated 14.09.2006 & its amendments	PH to be Conducted	Yes	Yes	Draft EIA Report submitted to competent authorities of TNPCB https://tnpcb.gov.in

13. Is the entity compliant with the applicable environmental law / regulations / guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (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
	Nil	Nil	Nil	Nil



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: 7
- 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. Name of the trade and industry chambers/ No. associations	Reach of trade and industry chambers/ associations (State/National)
1 Indian Business & Biodiversity Initiative (IBBI)	National
2 Global Cement Concrete Association (GCCA)	National
3 Confederation of Indian Industry (CII)	National
4 National Safety Council (NSC)	National
5 World Economic Forum (WEF)	International
6 Science Based Target Initiative	International
7 United Nation Global Compact	International

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

Name of authority	Corrective action taken
None. Company ensures compliance with all anti-trust laws	All agreements are duly vetted to ensure due compliance with anti-trust laws. Training modules are circulated to sales / marketing / procurement team from time to time to create awareness on cartelisation / restrictive trade practices We seek proactive advise/clarifications from external law firms in case of any doubt in any transaction before proceeding ahead with the same.

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators

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

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

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

1. Impact assessment study on Water Conservation Projects for FY 22-23 has been conducted out by CRISIL in the FY 2024-25 for ACC sites
2. Impact assessment study on youth skill development training and placement project for FY 2022-23 has been conducted by PWC in the FY 2024-25

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

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

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

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

Safety Incident/Number	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Directly sourced from MSMEs / small producers	23.25%	1.66%
Directly from within India	96.62%	98.97%

- 5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent/on contract basis) in the following locations, as % of total wage cost**

Location	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Rural	58.98%	57.92%
Semi-urban	10.26%	7.66%
Urban	24.45%	26.32%
Metropolitan	6.31%	8.10%

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

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

Essential Indicators

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

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

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

As a percentage to total turnover	
Environmental and social parameters relevant to the product	The Company's products conform to all applicable statutory parameters.
Safe and responsible usage	
Recycling and/or safe disposal	



3. Number of consumer complaints in respect of the following:

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0		0	0	
Advertising	0	0		0	0	
Cyber-security	0	0		0	0	
Delivery of essential services	No essential services (Every service is a voluntary, value-added service.)					
Restrictive Trade Practices	0	0		24	11	
Unfair Trade Practices	13	85	The pending matters (including of previous years) are consumer complaints filed before various Consumer forums and related appeals before appropriate forums. The matters are being heard by the respective forums & appellate forums as per the due process of law and are at different stages of resolution.	20	9	
Other	0	0		16	8	

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

	Number	Reasons for recall
Voluntary recalls	0	NA
Forced recalls	0	NA

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link

Yes, Cyber Security and Data Privacy Policy: <https://www.acclimated.com/assets/new/pdf/Cyber%20security%20and%20data%20privacy%20policy.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.

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

7. Provide the following information relating to data breaches:

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

Assurance Statement on BRSR

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Independent Assurance Statement

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

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

Management's Responsibility

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

Scope and Boundary

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

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

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

Principles	Essential Indicators	Leadership Indicators
Principle 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.	1,2,3,4,5,6,7,8,9	1, 2
Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe.	1,2,3,4	1,2, 3, 4, 5
Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains.	1,2,3,4,5,6,7,8,9,10,11,12, 13,14,15	1,2,3,4, 5, 6
Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders.	1,2	1,2,3
Principle 5: Businesses should respect and promote human rights.	1,2,3,4,5,6,7,8,9,10, 11	1,2,3, 4, 5
Principle 6: Businesses should respect and make efforts to protect and restore the environment.	1,2,3,4,5,6,7,8,9,10,11,12, 13	1, 3,4, 5, 6,7, 8
Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.	1,2	1
Principle 8: Businesses should promote inclusive growth and equitable development.	1,2,3,4, 5	1,2,3, 4, 5, 6

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Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner	1,2,3,4,5,6, 7	1,2,3, 4
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Section A: General Disclosures

- Q20.a.** Total number of permanent and other than permanent employees and workers
Q20.b Total number of differently abled employees and workers (permanent and other than permanent)
Q22. Turnover rate for permanent employees and permanent workers
Q24. Corporate Social Responsibility (CSR) details (total expenditure) based on "Audited Annual report on Corporate Social Responsibility (CSR) activities"
Q26. Materiality Analysis

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

- Q1.a.** Number and percentage of employees and workers covered under health insurance, accident insurance, maternity benefits, paternity benefits, and day care facilities.
Q2. Number of employees & workers covered as a percentage of total employees under the benefits of Provident Funds (PF), Gratuity and Employee State Insurance (ESI).
Q5. Return to work and retention rates of permanent employees and workers that took parental leave.
Q7. Membership of employees and workers in association(s) or Unions.
Q8. Training given to employees and workers.
Q9. Performance and career development reviews of employees and workers
Q11. Safety data (fatalities, loss-time injuries, recordable work-related injuries and High consequence work-related injury or ill-health (excluding fatalities) of employees and contractors).
Q13. Numbers of complaints made by employees and workers on working conditions and Health and Safety.

Principle 5: Businesses should respect and promote human rights

- Q1.** Employees and workers who have been provided with training on human rights issues and policies of the entity
Q2. Minimum wages paid to employees and workers
Q3.a. Median remuneration/wages: Gender pay gap Indicators
Q6. Number of Complaints by employees and workers on child labour, forced labour, sexual harassment, discrimination at workplace, wages and other human rights related issues
Q10. Percentage of plants assessed for child labour, forced labour, sexual harassment, discrimination at workplace and wages

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

- Q3.** Water withdrawal, consumption and discharge in areas of water stress
Q6. Air emissions (other than GHG emissions) - NOx, SOx, Dust Emission, Direct Mercury Emissions

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

Attributes	KPI
Green-house gas (GHG) footprint <i>(limited to Indian operation)</i>	Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) - GHG (CO ₂ e) Emission in MT - Direct emissions from organization's owned- or controlled sources – Monitored
	Total Scope 2 emissions (Break-up of the GHG (CO ₂ e) into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) - Indirect emissions from the generation of energy that is purchased from a utility provider – Monitored
	GHG Emission Intensity (Scope 1+2), Total Scope 1 and Scope 2 emissions (MT) / Total Revenue from Operations adjusted for PPP – Calculated
	GHG Emission Intensity (Scope 1 +2), Total Scope 1 and Scope 2 emissions (MT) / Total Output of Product or Services- calculated
Water footprint	Total water consumption (in kL) – Monitored and estimated
	Water consumption intensity - kL / Total Revenue from Operations adjusted for PPP – Calculated
	Water consumption intensity - kL / Total output of Product or Services - Calculated
	Water Discharge by destination and levels of Treatment (kL) – Calculated based on estimated values
Energy footprint <i>(limited to Indian operation)</i>	Total energy consumed in GJ - calculated on measured for owned premises and estimates for co-sharing offices
	% of energy consumed from renewable sources - In % terms - Monitored
	Energy intensity - Joules or multiples / Rupee adjusted for PPP – Calculated
	Energy intensity - Joules or multiples /Product or Service- Calculated

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Embracing circularity - details related to waste management by the entity (limited to Indian operation)	Plastic waste (A) - Monitored, E-waste (B) - Monitored, Bio-medical waste (C) - Monitored, Construction and demolition waste (D) - Monitored, Battery waste (E) - Monitored, Radioactive waste (F) - NA	
	Other Hazardous waste (G) - see the list below	
	Used Oil, Waste Oil, Oil storage barrels, Paint cans, Oil filters, Oil-soaked cotton- Monitored	
	Other Non-hazardous waste generated (H) - see the list below	
	Organic waste: Food waste, Garden waste, STP sludge, Wood waste- Monitored; Inorganic Waste: Mixed paper /Newspaper /Magazine, Glass waste, Waste tissue paper, office stationery; Packaging Waste: Cardboard, scrap metal - Monitored;	
	Total waste generated (A+B+C+D+E+F+G+H) in MT -Monitored;	
	Waste intensity- Kg or MT / Rupee adjusted for PPP - Calculated	
	Waste intensity- Kg or MT / Unit of Product or Service-Calculated	
	Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (Intensity), Kg of Waste Recycled Recovered /Total Waste generated - Calculated	
	For each category of waste generated, total waste disposed by nature of disposal method (MT)- Monitored	
Enhancing Employee Wellbeing and Safety	For each category of waste generated, total waste disposed by nature of disposal method (Intensity) Kg of Waste Recycled Recovered /Total Waste generated - Calculated	
	Spending on measures towards wellbeing of employees and workers - cost incurred as a % of total revenue of the company - In % terms - Monitored and calculated	
	Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites) i. Number of Permanent Disabilities - Monitored ii. Lost Time injury Frequency Rate (LTIFR) (per one million-person hours worked) - Monitored iii. No. of fatal ties - Monitored	
Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid - In % terms - Calculated	
	Complaints on POSH 1) Total Complaints on Sexual Harassment (POSH) reported - Monitored	
	2) Complaints on POSH as a % of female employees / workers - Monitored 3) Complaints on POSH upheld - Monitored	
Enabling Inclusive Development	Input material sourced from following sources as % of total purchases - Directly sourced from MSMEs/ small producers and from within India - In % terms - As % of total purchases by value - Monitored	
	Job creation in smaller towns - Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost - In % terms - As % of total wage cost - Monitored	
Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events - In % terms - Monitored	
	Number of days of accounts payable - (Accounts payable *365) / Cost of goods/services procured - Calculated	
Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	1) Purchases from trading houses as % of total purchases 2) Number of trading houses where purchases are made from 3) Purchases from top 10 trading houses as % of total purchases from trading houses 1) Sales to dealers / distributors as % of total sales 2) Number of dealers / distributors to whom sales are made 3) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors Share of RPTs (as respective %age) - Calculated Purchases, Sales, Loans & advances, Investments - Calculated

Notes:

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

The reporting boundaries includes encompassing 7 integrated cement plants (located at Chanda, Gagal 1 & 2, Jamul, Kymore, Lakheri, Wadi 1&2, Ametha) and 8 grinding units (Chaiabasa, Damodar, Kudithini/Belary, Madukkarai, Sindri, Tikaria, Kolar, Bargarh) along with corporate office.

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

Onsite Verification

1. Integrated plant located at Chanda located at Chanda Cement Works, PO: Cement Nagar Chandrapur, Maharashtra -442502, dated 30-01-2025.

Remote Verification

1. Remote verification on date 10-02-2025 at Wadi 1&2 plant located at Wadi Cement Works, Post-Wadi, Tehsil-Chittapur, Dist-Kalaburagi, Karnataka,
2. Remote verification on date 11-02-2025 at Jamul plant located at Jamul Cement Works, P.O. Jamul, District Durg, Chhattisgarh - 490 024,
3. Remote verification on date 12-02-2025 at Lakheda plant located at Lakheda Cement Works, P.O. Lakheda, District Bundi, Rajasthan - 323 603,
4. Remote verification on date 12-02-2025 at Gagal 1 & 2 plant located at Gagal Cement Works, PO: Barmana, Distt Bilaspur, Himachal Pradesh-174013,

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5. Remote verification on date 13-02-2025 at Kymore plant located at Kymore Cement Works, P.O. Kymore, Tehsil-Vijayraghavgarh, Dist-Katni (M.P.),
6. Remote verification on date 14-02-2025 at Ametha plant located at Ametha Cement Works, P.O. Kymore, Tehsil-Vijayraghavgarh, Dist-Katni (M.P.),
7. Remote verification on date 09-04-2025 at Kudithini/ Belary plant located at Kurugodu Road, P.O. Kudithini, District Bellary, Karnataka – 583 115,
8. Remote verification on date 09-04-2025 at Madukkarai Village, Madukkarai taluka, District Coimbatore, State Tamilnadu 641105
9. Remote verification on date 09-04-2025 at Thondebavi /Kolar Post - Thondebavi, district-chikkaballapur, Karnataka
10. Remote verification on date 11-04-2024 at Chaibasa plant located at Chaibasa Cement Works, PO-Jhainkpani, Dist-West Singhbhum - 833215, Jharkhand,
11. Remote verification on date 11-04-2024 at Damodar plant located at Damo, Village-Madhukunda, P.O-Sunuri, P.S-Santuri, Dist- Purulia, Pin -723121, West Bengal,
12. Remote verification on date 11-04-2024 at Sindri plant located at Sindri, Tehsil: Dhanbad-cum-Ken-duadith-Cum-Jagta, District: Dhanbad, State: Jharkhand-828124,
13. Remote verification on date 11-04-2024 at Tikaria plant located at Tikaria Industrial Area, PO- Gauriganj, District - Amethi, Uttar Pradesh - 227409,
14. Remote verification on date 14-04-2024 at Bargarh (GU) plant located at ACC LIMITED, BARGARH Village-Khaliapali, P.O.- Bardol, Block & District- Bargarh, Odisha - 768038 (India).
15. Remote verification on date 15-04-2025 at Corporate office.

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

Limitations

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

Our Responsibility

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

Verification Methodology

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

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

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Opportunities for Improvement

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

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

Conflict of Interest

In the context of BRSR requirements set by SEBI, addressing conflict of interest is crucial to maintain high integrity and independence of assurance engagements. As per SEBI guidelines, assurance providers need to disclose any potential conflict of interest that could compromise the independence or neutrality of their assessments. TUVI diligently identifies any relationships, affiliations, or financial interests that could potentially cause conflict of interest. We proactively implement measures to mitigate or manage these conflicts, ensuring independence and impartiality in our assurance engagements. We provide clear and transparent disclosures about any identified conflicts of interest in our assurance statement. We recognize that failure to address conflict of interest adequately could undermine the creditability of the assurance process and the reliability of the reported information. Therefore, we strictly adhere to SEBI guidelines and take necessary measures to avoid, disclose, or mitigate conflicts of interest effectively.

Our Conclusion

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

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

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

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

BRSR complies with the below requirements

- a) Governance, leadership and oversight: The messages of top management, the business model to promote inclusive growth and equitable development, action and strategies, focus on services, risk management, protection and restoration of environment, and priorities are disclosed appropriately.
- b) Connectivity of information: ACC discloses *09 BRSR principles covering Essential and Leadership Indicators* and *09 attributes as per Annexure I - Format of BRSR Core* and their inter-relatedness and dependencies with factors that affect the organization's ability to create value over time.
- c) Stakeholder responsiveness: The Report covers mechanisms of communication with key stakeholders to identify major concerns to derive and prioritize the short, medium and long-term strategies. The Report provides insights into the organization's relationships (nature and quality) with its key stakeholders. In addition, the Report provides a fair representation of the extent to which the organization understands, takes into account and responds to the legitimate needs and interests of key stakeholders.
- d) Materiality: The material issues within 9 attributes and corresponding KPI as per BRSR requirement are reported properly.
- e) Conciseness: The Report reproduces the requisite information and communicates clear information in as few words as possible. The disclosures are expressed briefly and to the point sentences, graphs, pictorial, tabular representation is applied. At the same time, due care is taken to maintain continuity of information flow in the BRSR.
- f) Reliability and completeness: ACC has established internal data aggregation and evaluation systems to derive the performance. ACC confirms that, all data provided to TUVI, has been passed through QA/QC function. The majority of the data and information was verified by TUVI's assurance team (on sample basis) during the BRSR verification and

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found to be fairly accurate. All data, is reported transparently, in a neutral tone and without material error.

- g) Consistency and comparability: The information presented in the BRSR is on yearly basis. and found reliable and complete manner. Thus, the principle of consistency and comparability is established.

Independence and Code of Conduct: TUVI follows IESBA (International Ethics Standards Board for Accountants) Code which, adopts a threats and safeguards approach to independence. We recognize the importance of maintaining independence in our engagements and actively manage threats such as self-interest, self-review, advocacy, and familiarity. The assessment team was safeguarded from any type of intimidation. By adhering to these principles, we uphold the trust and confidence of our clients and stakeholders. In line with the requirements of the SEBI *circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated 12/07/2023 and Industry Standards on Reporting of BRSR Core, circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024*.

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

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

Our Assurance Team and Independence

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

For and on behalf of TUV India Private Limited

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



Date: 15/05/2025
Place: Mumbai, India
Project Reference No: 8123494712

Revision:03

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