



**Ahluwalia Contracts
(India) Limited**
Engineering, Designing & Construction

Date: 05-09-2025

The

Compliance Department
BSE Limited.
25th Floor, P.J. Towers
Dalal Street, Mumbai -
400001

Compliance Department
National Stock Exchange of India
Ltd.
5th Floor, Exchange Plaza,
Bandra Kurla Complex,
Bandra (East) Mumbai- 400051

Compliance Department
Calcutta Stock Exchange Ltd
7, Lyons Range, Dalhousie,
Murgighata, B.B.D. Bagh,
Kolkata, West Bengal – 700001

Sir/Madam,

Sub: - Business Responsibility and Sustainability Report for the year ended 31st March 2025

BSE Scrip Code	NSE Symbol	CSE Code	ISIN
532811	AHLUCONT	11134	INE758C01029

Sir/Madam,

In terms of requirements of Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we are submitting herewith the Business Responsibility and Sustainability Report (BRSR) for the financial year 2024-25. The BRSR also forms the part of Annual Report for FY 2024-25, submitted to the exchange vide letter dated 5th September, 2025. The BRSR link as under:

<https://www.acilnet.com/wp-content/uploads/2025/09/ACILFY2025BRSR.pdf>

and the copy of PDF BRSR is Enclosed.

Kindly take the same on your records.

Please take the same on record and acknowledge the receipt of the same.

**Yours faithfully,
For Ahluwalia Contracts (India) Ltd**

**(Vipin Kumar Tiwari)
Company Secretary
Encl.: AS above**

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L45101DL1979PLC009654
2	Name of the Listed Entity	Ahluwalia Contracts (India) Limited
3	Year of incorporation	1979
4	Registered office address	A-177, Okhla Industrial Area Phase-1, New Delhi 110020, India
5	Corporate address	A-177, Okhla Industrial Area Phase-1, New Delhi 110020, India
6	E-mail	Cs.corpoffice@acilnet.com
7	Telephone	011-49410517,522, 599
8	Website	www.acilnet.com
9	Date of start of Financial Year	Start Date and End Date
	Financial Year	01-04-2024 to 31-03-2025
	Previous Financial Year	01-04-2023 to 31-03-2024
	Prior Financial Year	01-04-2022 to 31-03-2023
10	Name of the Stock Exchange(s) where shares are listed	NSE Limited & BSE Limited and CSE Limited
11	Paid-up Capital	13.39 Crores
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Vipin Kumar Tiwari, Company Secretary Email: vktiwari@acilnet.com Ph.: 011-49410522
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).	Standalone basis

II. Products/services

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	Building Construction	The Company is an Engineering, Procurement and Construction (EPC) Company, engaged in the business of Construction of Buildings (Residential and Commercial complexes, Information Technology (IT) Parks, Institutional Buildings, Hospitals and Corporate office, metro station and depot, Industrial and townships, BOT projects, urban infrastructure, etc.)	100%

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	Class
1	Construction and Maintenance of Building	41001	100%	4100
S. No.	Product/Service	NIC Sub Code	% of total Turnover contributed	Class
1	Redevelopment, Upgradation and Construction of Associated Infrastructure on EPC Mode	42102	100%	4100 4210

III. Operations

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

Location	Number of Sites / Projects	Number of offices/ Sites	Total
National	The Company is executing various projects across PAN India in around 19 States	52	52
International	Nepal	1	1

17. Markets served by the entity:

- a. Number of locations

Locations	Number
National (No. of States)	19 States
International (No. of Countries)	1

- 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:

The Company's primary businesses are EPC projects related to Building, Construction and Infrastructure Projects. The Major Clients are Central and State Governments including PSU's prestigious Business houses, Real Estate Developers.

IV. Employees

18. Details as at the end of Financial Year:

- a. Employees and workers (including differently abled):

S. No.	Particulars	Total		Female		
		(A)	No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	3325	3268	98.29	57	1.71
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total employees (D + E)	3325	3268	98.29	57	1.71
WORKERS						
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	16969	16447	96.92%	522	3.08%
6.	Total workers (F+G)	16969	16447	96.92%	522	3.08%

b. Differently abled Employees and workers:

S. No	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	1	1	100	NIL	NIL
2.	Other than Permanent (E)	0	0	0;	0	0
3.	Total differently abled employees (D + E)	1	1	100	0	0
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	NIL	NIL	NIL	NIL	NIL
5.	Other than Permanent (G)	NIL	NIL	NIL	NIL	NIL
6.	Total Differently abled workers (F+G)	NIL	NIL	NIL	NIL	NIL

19. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	1	12.5%
Key Management Personnel*	2	0	0

* Excluding Board of Directors

20. Turnover rate for permanent employees and workers

	FY 2024-25 (Turnover rate in current FY)			FY 2023-24 (Turnover rate in previous FY)		
	Male	Female	Total	Male	Female	Female
Permanent Employees**	22.24	0.25	22.49	26.47%	0.90%	27.37%
Permanent Workers*	0	0	0	0	0	0

**Personal reasons (Including family related, marriage & relocation) further studies and carrier prospects account for higher attrition rate in employees.

*Turnover rate of permanent workers is not applicable.

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

21. (a) Names of holding / subsidiary / associate companies / joint ventures

Sl. 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)
1	Paramount Distributors Pvt. Ltd	Subsidiary	100%	No
2	Splendor Distributors Pvt. Ltd	Subsidiary	100%	No
3	Jiwanjyoti Traders Pvt. Ltd	Subsidiary	100%	No
4	Dipesh Mining Pvt. Ltd	Subsidiary	100%	No
5	Premsagar Merchants Pvt. Ltd	Subsidiary	100%	No
6	ACIL_RCPL JV	Joint Venture	70%	No

VI. CSR Details

22. Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No): **YES**

Turnover (₹) : 4,09,862.31 Lakhs

Net worth (₹) : 1,77,327.07 lakhs

VII. Transparency and Disclosures Compliances

The Company has internal systems and procedures for grievance redressal to all stakeholders. Details of the mechanisms are elucidated below:

Investors and Shareholders: The Company has established a dedicated grievance redressal mechanism through the e-mail ID cs.corpoffice@acilnet.com, allowing investors and shareholders to raise any concerns or grievances. In addition, the Company provides multiple channels for grievance submission, including:

- Physical letters sent to the registered office address & E-mails to the Registrar and Transfer Agent (RTA) MUFG Intime India Pvt. Ltd. delhi@in.mpms.mufg.com
- Telephone calls or physical visits to the RTA office in Delhi
- Grievance redressal platform of SEBI (SCORES)
- Smart ODR portals of BSE and NSE
- Letters received from the Registrar of Companies (ROC)

Grievances received through the MUFG e-mail ID are responded promptly where details are readily available with the Company. Grievances reported to the RTA are forwarded to the Company, and scanned copies of these communications are accessible via the MUFG Intime India Pvt. Ltd (MUFGL). The Company regularly monitors the Inward Report available on the MUFG Portal to ensure that the Service Level Agreement (SLA) timelines are adhered to for timely resolution of queries and complaints. The SLA for resolution of grievances is set at 30 days.

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	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial 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	Y There is no direct involvement of the community with the business carried out by the Company. The Company deals with various clients for its business activities.	NIL	NIL	NIL	NIL	NIL	No complaints received from any of the clients

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in place (Yes/No) If Yes, Then provide web-link for grievance redress policy	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
Investors (other than shareholders)	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Shareholders	Yes*	NIL	NIL	NIL	NIL	NIL	NIL
Employees and workers	Whistle Blower Policy	NIL	NIL	NIL	NIL	NIL	NIL
Clients	Quality Policy as well as compliant management procedures is in place	NIL	NIL	NIL	NIL	NIL	NIL
Value Chain Partners	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Other (please specify)	Legal Regulator / Legal Compliance system maintained and part of work contracts Agreement issued by the client	NIL	NIL	NIL	NIL	NIL	NIL

*Web link of Investor relations: <https://www.acilnet.com/investors/>

Supply chain partners: The Company uses dedicated vendor management system, the vendors/ PC's (Software) Portal, to register and address grievances related to contractual matters such as administrative and statutory compliances, payment, invoicing, contractual clauses, material and services scheduling and delivery, quality non-conformances. The typical resolution time for these contractual grievances is 30-45 working days, with more complex disputes possibly requiring more than 45 days for resolution.

For grievances beyond contractual issues, such as concerns about unethical behaviour, improper practices, misconduct, violations of legal or regulatory requirements, or fraud, the Company has formulated a Whistleblower Policy for Vendors and Channel Partners. This policy outlines the process for addressing such grievances and is available to all registered vendors across the Company. The policy can be accessed online at <https://www.acilnet.com>

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

Sl. 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)
1	Client Experience & Satisfaction	O	-	-	Positive
2	Corporate Governance	R	-	Policy revision/ upgradation/ Board review (Refer to Principle-1)	Negative
3	Business Ethics	R	-	Whistle blower policy and its deployment. The Company has a whistle blower policy for its employees, vendors and client for further details refer to Principle-1	Negative
4	Employee & Workforce Engagement, Wellbeing	O	-	-	Positive
5	Health & Safety	R	-	Training/ awareness/ technological upgradation/ review at senior level and Board committee. ACIL is committed to its Zero harm to life. For more details refer to Principle-3	Negative
6	Human Rights & Labour Conditions	R	-	ACIL has always been committed to foster a culture of caring and trust. This is embedded in its various corporate policies like Environment, Health & Safety (EHS) Policy, Whistle-Blower policy, Protection of Women's Rights at Workplace Policy and the Code of Conduct. Training on various issues related to human rights are covered under new employee induction, EHS training, POSH, code of conduct etc. For more details, refer to Principle 3.	Negative
7	Skilled Manpower	O/R	-	Skill based 25 training programs spread across the country train over 8500 youth in construction and allied skills per year. For further details, refer to Principle 3.8 on training given to employees for skill upgradation.	Positive/ negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

- P1:** Policy Businesses should conduct and govern themselves with Ethics, Transparency and Accountability.
- P2:** Policy Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle.
- P3:** Policy Businesses should promote the well-being of all employees.
- P4:** Policy Businesses should respect the interests of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and Marginalised.
- P5:** Policy Businesses should respect and promote human rights.
- P6:** Policy Business should respect, protect and make efforts to restore the environment.
- P7:** Policy Business when engaged in influencing public and regulatory policy, should do so in a responsible manner.
- P8:** Policy Businesses should support inclusive growth and equitable development.
- P9:** Policy Businesses should engage with and provide value to their vendors and Clients in a responsible manner. This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
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	www.acilnet.com								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	N	N	N	N	N	N	N	N	N
4. Name of the national and international codes/ certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.*	ISO 9001: 2015	Y	Y	Y	Y	Y	N	Y	Y
	ISO 14001: 2015	Y	N	Y	N	N	Y	Y	N
	ISO 45001: 2018	N	N	Y	N	N	Y	Y	N
	ISO 27001: 2022	Y	N	N	Y	N	N	N	N

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company targets to achieve a target of ₹ 28000 Crores gross work orders approx. by the year end of 2026								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Company has achieved a turnover target of ₹ 4100 Crores during the year 2024-25.								
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements.	<p>At ACIL, our commitment to society and environment is considered a key enabler for sustainable business success.</p> <p>The rapid progression of climate change, evolving regulations, and rising stakeholder expectations have positioned ESG factors at the core of our business strategy. We view ESG as a strategic imperative, enhancing risk management, optimizing capital allocation, unlocking new growth opportunities, and building stakeholder trust. By integrating ESG into our governance, planning, and operations, we ensure that our resources are allocated to initiatives that promote sustainable and inclusive outcomes.</p> <p>ACIL strives to archives enhanced client’s satisfaction as per contract Agreement with the clients by dealing quality though timely completion in safe working environment. We dedicated ourselves to initial improvements in all fields of our business.</p>								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Bikramjit Ahluwalia, Chairman & Managing Director								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If	<p>Yes</p> <p>The Company has formulated Risk Management Committee constituted by the Board of Directors which is responsible for decision-making and incorporating sustainability in core business decisions and internal operations.</p> <p>This is a management level committee comprising of 2 senior members across major functions at the Company, chaired by Mr. Sunil Kumar Sachdeva, Non-Executive-independent Director of the Company and Mr. Shobhit Uppal and Mr. Vikas Ahluwalia as members to this Committee.</p>								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee	Frequency
		(Annually/ Half yearly/ Quarterly/ Any other – please specify)

All the Policies of the Company are approved by the Board of Directors and Periodically reviewed by Committees

Questions	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	<p>Importantly, the outcome of this system directly influences the annual performance-linked rewards or bonuses of all employees within the respective business units. This integrated approach aligns with the Company's sustainability and operational excellence goals.</p> <p>Corporate Social Responsibility (CSR) has been deeply ingrained in ACIL values long before it became a statutory mandate. Guided by its overarching mission to strengthen India's social infrastructure, the Company's CSR efforts focus on strategic pillars including environment and sanitation, education, healthcare, and skill development.</p>								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	<p>ACIL strongly believes in conducting business with ethics and integrity, thus it ensures to comply with all regulatory, statutory, and legal requirements and norms as may be applicable to the Company.</p> <p>Annual/Half Yearly / Quarterly / Any others</p>								

11.

	1	2	3	4	5	6	7	8	9
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>No. The Statutory and Internal Auditors and regulatory compliance team, when necessary, may, nevertheless, review the procedures and compliances. In the ideal case scenario, policies are re-evaluated and modified on a regular basis by various department and Company leaders, and then authorised by the management. The effectiveness of the Business Responsibility and Sustainability Reports (BRSR) policies has been examined internally.</p>								

12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated: **Not Applicable**

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)	NA								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	NA								
The entity does not have the financial or / human and technical resources available for the task (Yes/No)	NA								
It is planned to be done in the next financial year (Yes/No)	NA								
Any other reason (please specify)	NA								

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 training and its impact	%age of person's in respective category
Board of Directors	4	Business, strategy, risk, ESG, induction and update of laws	100%
Key Managerial Personnel	6	Business, strategy, risk, regulatory discussions, ESG, induction and update of laws	100%
Employees other than BOD and KMPs	25	The Company conducts numerous online and offline training led by internal or external faculty/expert throughout the year for all employees of the Company. Key topics of these trainings are code of conduct, safety, human rights, prevention of sexual harassment, diversity and inclusion, sustainability and cybersecurity. Employees are also provided need-based training aligned to their jobs and roles, covering aspects such as behavioral competency, leadership development, project management, digital technologies, data analytics.	70%
Workers	950	Programmes covering topics include but not limited to, health and safety, human rights, disaster management, environment management, safety aspects specific to works/job, sexual harassment material handling.	100%

*The Company conduct numbers of training on key topics such as safety, Code of Conduct, Prevention of Sexual Harassment, Software Training for employees across the all sites.

- 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 regulatory / enforcement agencies / judicial Institutions	Amount (In INR)	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

*No Cases reporting during the Year

NON-MONETARY

	NGRBC Principle	Name of 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

*No Cases reporting during the Year

3. 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
No Cases reporting during the Year	NIL

4. 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.

Yes. The Company has 'zero tolerance' of any practice that may be classified as corruption. The objective of this policy is to serve as a guide for all directors, executives, employees and associated persons for ensuring compliance with applicable anti-bribery laws, rules and regulations.

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

	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	NIL	NIL
Workers	NIL	NIL

6. Details of Complaints with regard to conflict of interest: **NA**

	FY 2024-25 Current Financial Year		FY 2023-24 Previous Financial Year	
	Number	Remarks	Number	Remarks
Numbers of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	NIL	NIL	NIL
Numbers 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: **No Cases or Complaints in above matters**
8. Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) in the following format:

	FY 2024-25	FY 2023-24
Number of days of accounts payables	120	140

Safety: The Company conducts regular training for contractual workers at project sites. These sessions cover a wide range of topics including safety induction, toolbox talks, proper use of personal protective equipment (PPE), occupational health, emergency preparedness, and job-specific safety practices such as working at heights, excavation safety, tunnel safety, and hot work protocols. To ensure a culture of safety, every individual-including employees, vendor personnel, clients, and visitors-is required to undergo a mandatory safety induction before commencing any activity at project sites.

LEADERSHIP INDICATORS

1. Awareness programmes conducted for value chain partners or any of the Principles during the financial year:

Total Number of awareness Programmes held	Topics / principles covered under the training	%age of value chain principles covered (by value of business done with such principles Clients) under the awareness programmes
30	Environment, Health and Safety	65%

2. 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, ACIL has a Code of Conduct for all members of the Board, which requires all Directors of the Company to always act in the interest of the Company and ensure that any other business or personal association which they may does not involve any conflict of interest with the operations of the Company.

In case of any actual or potential conflicts of interest, the concerned Director is required to immediately report such conflicts and seek approvals as required by the applicable law and under Company's policies. The Company receives an annual declaration from its Board of Directors and all employees confirming adherence to the Code of Conduct, which includes the provisions on dealing with conflict of interest.

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	Previous Financial Year	Detail of improvements in environmental and social impacts
R & D - Capex	73.87%	68.66%	R&D Expenditure focused on protestation of Environment and purchased friendly equipment Assets. <ol style="list-style-type: none"> 1. Assets Run on Electricity, i.e. All type of Hoist, Tower cranes, EOT, Static Boom Placer, weighbridge, BCM & BBM. 2. Assets Run on CNG 3. Some other Assets i.e. Tyre wash system, Container & Dust Collector, 4. Power Generator Following CPCB-IV Norms.- DG sets 5. Earth moving/Passenger vehicle which follows CPCB-VI Norms.

- a. Replacement of old equipment and machinery with new or higher efficiency or productivity.
 - b. Truck, Crain's, Vehicles using low emission fuels and using of recycle materials.
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: 80%.

At ACIL, sustainable sourcing is an integral part of the broader commitment to responsible business and environmental stewardship. Recognizing the impact of the supply chain on people and the planet, sustainability criteria have been embedded across procurement and supplier engagement. The Company's Sustainable Supply Chain Policy and Code of Conduct of Suppliers guides all supply chain partners to engage in ethical, responsible, and legal business practices in their operations and adhere to ESG standards. The Company expects and urges its suppliers to establish suitable processes and management systems within their organisations that support compliance and drive continuous improvement with regard to the requirements included in Sustainable Supply Chain Policy and Code of Conduct for suppliers.

KEY PRINCIPLES:

- **Environmental Responsibility:** Through efficient use of resources, conservation of energy and water, procurement and use of recycled material and adopting a precautionary approach Ethical Supply Chains: Suppliers adhere to ethical business practices and anti-corruption standards.
- **Human Rights and Labour Management:** With a focus on health and safety standards adhering to the requirements of ISO 45001, payment of wages in a timely manner and zero tolerance towards child labour, forced labour and bonded labour.

Highlights of the Sustainable Sourcing Practices:

- Sustainable supply chain Policy which governs the sustainable supply chain management practices and state the expectations with respect to environment protection, health and safety norms, labour standards, human rights, ethical business practices and good governance.
 - Supplier Code of Conduct rolled out to all the active vendors, covering ethics, human rights, and environmental compliance.
 - Supplier Sustainability Assessments being conducted annually for select critical suppliers.
 - Digital Procurement Platforms enable transparency, traceability and paperless transactions.
 - Training and awareness with more than 650 supply chain partners participating in the sessions conducted in the past two years.
 - Handholding of critical supply chain partners to improve their ESG performance.
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) : **NA**
 - (b) E-waste : **NA**
 - (c) Hazardous waste and : **NA**
 - (d) other waste. **NA**

Recycling the product is not applicable as the company is not engaged in manufacturing activities. Hazardous wastes and other wastes are disposed-off as per the statutory provisions applicable to the nature of business carried by the Company.

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. **Not Applicable**

LEADERSHIP INDICATORS

1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format? **Not Applicable**
2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same. **Not Applicable**
3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry): **Not Applicable**
4. Of the products and packaging reclaimed at end of life of products, amount (in metric tons) reused, recycled, and safely disposed, as per the following format: **Not Applicable**
5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category: **Not Applicable**

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

ESSENTIAL INDICATORS

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

Category	%age of Employees covered by										
	Total Number	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits*		Day Care Facilities	
		Number	%age	Number	%age	Number	%age	Number	%age	Number	%age
Permanent Employees											
Male	3268	1450	44.36	0	0	0	0	0	0	0	0
Female	57	21	36.84	0	0	57	100	0	0	0	0
Total	3325	1471	44.24	0	0	57	100	0	0	0	0
Other than Permanent Employees											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

*The Company does not have a paternity leave policy

Data is based on the coverage of crèche /day care facility available to the employees in a particular location and not as per usage/ availing of crèche facility. In case crèche facility is not available, crèche allowance is provided to female employees (permanent and non-permanent) and permanent female workers.

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

Category	%age of Employees covered by											
	Total		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
	Number	%age	Number	%age	Number	%age	Number	%age	Number	Number	%age	
Permanent Workers												
Male	0	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0	0
Other than Permanent Workers												
Male	16447	0	0	16447	100	0	0	0	0	0	0	0
Female	522	0	0	522	100	0	0	0	0	0	522	100
Total	16969	0	0	16969	100	0	0	0	0	0	522	100

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

Benefits	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
	No. of Employees covered as a %age of Total Employees	No. of Workers covered as a %age of Total of Total Workers	Deducted and deposited with the authority (Y/N / N.A)	No. of Employees covered as a %age of Total Employees	No. of Workers covered as a %age of Total of Total Workers	Deducted and deposited with the authority (Y/N / N.A)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	-	Yes	100%	100%	Yes
ESI	9.26%	-	Yes	100%	100%	Yes
Others- please specify	-	-	-	-	-	-

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, **Most of the Company permanent offices and sites are accessible to differently abled people with wheel chairs (VIC, Through, ramps and lift). The Company is taking steps to provide the facilities to support. The needs of individuals with disability and preponing the remaining premises for accessibility infrastructures.**

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. **The Company is committed to providing equal opportunity in employment and creely an inclusive work environment.**

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	NA	NA	NA	NA
Female	90%	65%	0	0
Total	90%	65%	0	0

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	Complaint box at Office and Sites
Other than permanent workers	Complaint box at Office and Sites
Permanent Employees	HR Department – Through Email or by Post
Other than permanent employees	HR Department – Through Email

7. Membership of employees and worker in association(s) or Unions recognized by the listed entity: **Not Applicable**

8. Details of training given to employees and workers:

Category	FY 2024-25 (Current Financial Year)					FY 2023-24 (Previous Financial Year)				
	Total (A)	On health and safety measures (B)		On skill up gradation (C)		Total (D)	On health and safety measures (E)		On skill up gradation (F)	
		No. (B)	% (B/A)	No.C	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	3268	1450	44.36	1634	50%	2938	600	21%	0	0
Female	57	21	36.84	43	75%	57	10	18%	0	0
Total	3325	1471	44.24	1677	-	2995	610	39%	0	0
Workers										
Male	16447	16447	100	16447	100	15557	15557	100	15557	100
Female	522	522	100	522	100	802	802	100	802	100
Total	16969	16969	100	16969	100	16359	16359	100	16359	100

The Company is dedicated to ensuring the comprehensive well-being of its employees and workers through a blend of statutory and voluntary welfare measures. These initiatives focus on enhancing physical health, mental and emotional well-being, financial security, work-life balance, and opportunities for professional development. Expenditures related to protective gear and safety equipment are not itemised separately, as these are part of any activity or operations that are carried out. They are encompassed within broader contract or business expenditure categories.

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024, and the clarifications issued through the Industry Standards Note on BRSR Report, the methodology for disclosing expenditure on employee well-being has been recalibrated for FY 2024-25.

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Total (A)	No . (B)	%age (B/A)	Total (C)	No . (D)	%age (D/C)
Employees						
Male	3268	3268	100	2938	2938	100
Female	57	57	100	57	57	100
Total	3325	3325	100	2995	2995	100
Workers						
Male	16447	16447	100	15557	15557	100
Female	522	522	100	802	802	100
Total	16969	16969	100	16359	16359	100

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, 100% workers and staff are covered in Safety Management System (SMS).

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

Work Methodology with identified hazard identification and Risk Assessment techniques.

- c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)

Yes, all activities are analyzed before start and appropriate action has been taken to mitigate the hazard(s). All workers are free to report work related/ hazard to area supervisor and they are being motivated to report as much as possible.

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

Yes, Medical centers and first aid boxes are available for both employees and workers

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

Safety Incident/Number	Category	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.01	None
	Workers	101 Millions Safe Man hours	68 Millions Safe Man hours
Total recordable work-related injuries	Employees	None	None
	Workers	162	143
No. of fatalities	Employees	0 (Zero)	0 (zero)
	Workers	02 (two)	08 (eight)
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0 (zero)	0 (zero)
	Workers	1 (one)	0 (zero)

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

ACIL done for each incident and appropriate action has been taken accordingly with proper compliances.

13. 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
Working Conditions	None	N.A	No formal complaint has been registered, we have system in place wherein working condition are analyzed before start any activity. No activity starts in case of unsafe working condition.	None	N.A	No formal complaint has been registered, we have system in place wherein working condition are analyzed before start any activity. No activity starts in case of unsafe working condition.
Health & Safety	None	N.A		None	N.A	

14. Assessments for the year:

All RO and our HO is assessed by clients & Company Internal Audit Team. Apart from that each site is covered individually for Internal Audit Team on monthly basis.	% of your sites and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%
Working Conditions	90%

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.

No Significant risks or concern arose from the assessment during the year. The Company has taken all steps for health & Safety related issues.

LEADERSHIP INDICATORS

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N)

The Company extends Insurance coverage for work related death of the employee and Workers.

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

The Company has implemented several measures to ensure that statutory dues deducted and deposited by Site Offices, Regional Offices and Head Office of the Company with check of all PCs, vendors and suppliers.

3. Provide the number of employees / workers having suffered high consequence work- related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total No. of affected employees / workers		No. of employees /workers that are rehabilitated and [laced in suitable employment or whose family members have been placed in suitable employee	
	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Employees	NIL	NIL	NIL	NIL
Workers	NIL	NIL	NIL	NIL

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No) : Yes

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	100%
Working Conditions	80%

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.

ACIL core businesses operate in the domains of EPC projects (Engineering, Procurement, and Construction) In its pursuit of delivering long-term value, the Company seeks to balance business objectives with the needs, expectations, and interests of a diverse set of stakeholders. Stakeholder identification is carried out using well-defined parameters such as the stakeholder’s influence on the business, the degree to which they are impacted by ACIL operations and their relevance in the context of emerging ESG trends and regulations. The overview of the process followed is as:

- I. Purpose of Stakeholder analysis
 - II. Identity potential Stakeholders who may effected or may be affected by the business
 - III. Stakeholder Categorization (Internal & External)
 - IV. Incorporate Stakeholder feedback
 - V. Review ESG and Regulatory frameworks
 - VII. Continuously Monitor and Update: Reassess stakeholder groups periodically to capture changes due to new projects, market conditions, social dynamics, or regulatory shifts.
2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

The key stakeholders of the Company are clients (Government bodies, public sector entities and private sector firms), employees and workers, vendors / PCs, shareholders and investors, communities and NGO partners, regulatory bodies and media. The details are given in next Point No. 3.

3. List of Stakeholder groups identified as key parties and the frequency of engagement with each stakeholder group.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channel of Communications (Email, SMS, News Papers, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website) other	Frequency of engagement (Annually / Half Yearly/ Quarterly/ Others - Please specify)	Purpose of scope of engagement including key topics and concerns raised during such engagement
Shareholders	NO	Website, Newspapers, Stock Exchange Intimations, Emails, SMS, Courier Investor Presentation/Call etc.	As and when needed	Investment, various projects undertaken by ACIL, sustainable development, upcoming project information by Press Release
Regulators	NO	Emails, Notice board, in person meeting	As and when needed	All the consent / reporting requirements related to Statutory Compliances
Employees	NO	Meetings, inductions, grievance addressal	As and when needed	Performance, leaves, education, training, career enhancement
Board of Directors	NO	Meetings	Quarterly/ Half Yearly/ Annually	COC, POSH, upcoming project information, planning meetings etc.
Clients	NO	Email Official letter Meetings	As and when needed	Project Dealing timeline challenges facing during execution, client satisfaction and feedback
Workers Permanent as well contractual	NO	Engagement through Health and Safety Committee meetings, hazard identification etc.	Regularly	Safety committee meetings to ensure the safety at work place/ Sites

LEADERSHIP INDICATORS

1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

One of the crucial methods used by ACIL to determine and rank the most important concerns is materiality. Through a process that is carried out in cooperation with the company's management, key stakeholders are identified. Clients, workers, shareholders, investors, government and regulatory authorities, local communities and non-governmental organizations, staffing agencies and other suppliers are all on the prioritized list. Feedback / Grievances received from various stakeholders are communicated to the Board of Directors.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Corporate Governance is core to ACIL business operations and stakeholder consultation plays a vital role in decision making, policy making, and setting strategies and activities for the Company. Stakeholder inclusiveness and feedback is incorporated into Company's activities, action plans, and appropriately into policies, as and when required.

3. Provide details of instances of engagement with and action taken to address the concerns of vulnerable / marginalized stakeholder's groups.

ACIL is committed to the concerns of its stakeholders and strives to maintain good standards of Corporate Social Responsibility (CSR) and Sustainability in its business activities. To meet this commitment, ACIL will respect the rule of law, local communities, and societies at large and will make conscious efforts to enhance the quality of life and environmental sustainability through its CSR and Sustainability programmes.

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:

FY 2023-24 (Previous Financial Year)	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Total (A)	No. of employees / workers covered (B)	%age (B/A)	Total (C)	No. of employees / workers covered (D)	%age (D/C)
Employees						
Permanent	3325	3325	100%	2995	2995	100%
Other than Permanent	0	0	0	0	0	0
Total Employees	3325	3325	100%	2995	2995	100%
Workers						
Permanent						
Other than Permanent	16969	16969	100%	16359	16359	100%
Total Workers	16969	16969	100%	16359	16359	100%

Training on various issues related to human rights are covered for new employees / workers, EHS Training, POSH, Code of Conduct etc.

During the year, the Company introduced a dedicated training module to enhance employee awareness of human rights. Additionally, various awareness sessions are conducted for workers, covering human rights aspects. For instance, induction and toolbox talks are mandatory for all workers joining any site, location, or project. The process includes, but is not limited to, topics such as wage breakdown, PF deduction, health and safety, account creation for wage deposits and KYC procedures.

Furthermore, systems are in place to ensure compliance with child labour laws (e.g. submission of Aadhar card as proof of age) and to prevent forced labour through proof of employment (e.g. wage slips, issuance of gate passes/ID cards).

Daily toolbox talks also address some of these aspects, in addition to job-specific roles. Other covering elements are such as child labour, forced labour, discrimination, working hours, wages and grievance redressal mechanisms.

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
Employees										
Permanent										
Male	3268	0	0	3268	100	2938	198	6.73	2740	93.26
Female	57	0	0	57	100	57	8	14.00	49	86.00
Other than Permanent										
Male	0	0	0	0		0	0	0	0	0
Female	0	0	0	0		0	0	0	0	0
Workers										
Permanent										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Other than Permanent										
Male	16447	8262	51.76	8185	48.24	15557	15557	100	0	0
Female	522	522	100	0	0	802	802	100	0	0

2. 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)	4	14,22,5000	0	N.A
Key Managerial Personnel	2	39,37,000	0	N.A
Employees other than BOD and KMP	3262	43701	57	45431
Workers	Nil	N.A	Nil	N.A

3. 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, ACIL has an internal committee that handles all human rights impacts or issues.

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

Complaints Committee set up to redress complaints received regarding sexual harassment. The Committee will comprise of four members out of which at least three members are female.

5. With respect to other Human Rights issues, the below mechanism is in place:

- Whistle Blower policy
- Sending the complaint in the form of protected disclosure or contacting any member of the committee formed to redress Sexual Harassment issues

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

	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	NIL	NIL	-	NIL	NIL	-
Discrimination at workplace	NIL	NIL	-	NIL	NIL	-
Child Labour	NIL	NIL	-	NIL	NIL	-
Forced Labour/ Involuntary Labour	NIL	NIL	-	NIL	NIL	-
Wages	NIL	NIL	-	NIL	NIL	-
Other human rights related issues	NIL	NIL	-	NIL	NIL	-

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

The Company has a whistle Blower Policy wherein the Employee report without fear of relation, any wrong precaution unethical behavior or non-compliances.

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

Yes, all business contracts and agreements with ACIL are bound by the Code of Conduct and abiding by the fundamentals of Human Rights is a pre-requisite to conducting the business.

9. Assessments for the year:

	% of your sites 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%

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

With a detailed assessment of topics mentioned above related to Human Rights, the Company has followed the applicable laws. Hence, it does not foresee any significant risks/concerns.

LEADERSHIP INDICATORS

- Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.
The Company has not received any grievances or complaints regarding Human Rights Violation for the FY 2024-25.
The following tools and mechanism were implemented to strengthen the Human Rights Policy in the Company:
 - Whistle blower policy allows for anonymous disclosures in the form of Protected Disclosure.
 - Whistle Blower policy covers wide range of malpractices that could result in Human Rights Violation.
- Details of the scope and coverage of any Human rights due-diligence conducted.
The Company has a Code of Conduct & Ethics in place to ensure that all Human Rights protocols are respected and followed.
- Is the sites/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?
Yes, The Sites / Office are accessible to differently able visitors, as per requirement of the persons with Disabilities Act, 2016
- Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	100%
Discrimination at workplace	100%
Child Labour	100%
Forced Labour/Involuntary Labour	100%
Wages	100%
Others – please specify	100%

- Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above. No Significant risks reported during the year

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

ESSENTIAL INDICATORS

- Details of total energy consumption (in GJ) and energy intensity, in the following format:

Parameter	FY 2024-25 Current Financial Year	FY 2023-24 (Previous Financial Year)
Total electricity consumption (A)	143,258.87	2,015.61
Total fuel consumption (B)	95,246.56	748.53
Energy consumption through other sources (C)	-	-
Total energy consumption (A+B+C)	238,505.43	2,764.15
From non-renewable sources	-	-
Total electricity consumption (D)	-	-
Total fuel consumption (E)	-	-
Energy consumption through other sources (F)	-	-
Total energy Consumed (A+B+C+D+E+F)	238,505.43	2,764.15

Parameter	FY 2024-25 Current Financial Year	FY 2023-24 (Previous Financial Year)
Energy intensity per rupee of turnover (Total energy consumed /Revenue from operations)	58.18	71.70
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed /Revenue from operations adjusted for PPP)	-	-
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

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. **No**

- 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. **Not Applicable**
- Provide details of the following disclosures related to water, in the following format:

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	53,725.00	6,004.00
(ii) Groundwater	812,146.43	2,367,293.76
(iii) Third party water	1,104,729.55	7,221,3671.37
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	1,970,600.98	74,586,769.13
Total volume of water consumption (in kilolitres)	1,970,600.98	74,586,769.13
Water intensity per rupee of turnover (Water consumed / turnover)	0.0005	0.0019
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	-	-
Water intensity in terms of physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

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. **No**

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

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

Parameter	Please specify unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
NOx	KG	1,399.21	70.61
Sox	KG	2,195.09	42.84
Particulate matter (PM)	KG	671.68	251.00
Persistent organic pollutants (POP)	KG	-	-
Volatile organic compounds (VOC)	KG	18.20	-
Hazardous air pollutants (HAP)	KG	5.80	-
Others – please specify	KG	-	-

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. **No**

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

Parameter	Unit	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)	Metric tons of CO ₂ equivalent		
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)	Metric tons of CO ₂ equivalent		
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)			
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP)			
Total Scope 1 and Scope 2 emissions intensity in terms of physical output			
Total Scope 1 and Scope 2 emission intensity (optional)– the relevant metric may be selected by the entity			

This Source emission data calculation shall be initiated this year onwards.

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. **No**

7. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details: No
8. Provide details related to waste management by the entity, in the following format:

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Waste generated (in metric tons)		
Plastic waste (A)	25.18	92.43
E-waste (B)	2.17	17.79
Bio-medical waste (C)	50.25	1.08
Construction and demolition waste (D)	34,423.78	271,546.31
Battery waste (E)	0.05	1.80
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	280.00	16.83
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	935.00	363.258
Total (A+B + C + D + E + F + G+ H)	35,716.42	2,72,039.5
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tones)		
Category of waste		
(i) Recycled	NA	NA
(ii) Re-used	NA	NA
(iii) Other recovery operations	NA	NA
Total	NA	NA
For each category of waste generated, total waste disposed by nature of disposal method (in metric tons)		
Category of waste		
(i) Incineration	NA	NA
(ii) Landfilling	NA	NA
(iii) Other disposal operations	NA	NA
Total		

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. **No**

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. As per prescribed Statutory Guidelines.
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
Bongaigaon New Medical College and Hospital, Assam	EC22B000AS151952	03-12-2022	Yes	Yes	https://environmentclearance.nic.in/Staterrecord.aspx?State_Name=Assam
Bihar Animal Science University Patna	EC22B039BR191451	30-04-2022	YES	YES	https://environmentclearance.nic.in/Staterrecord.aspx?State_Name=Bihar
5000 Seating Capacity Public Auditorium at Guwahati, Assam	EC24B038AS120187	04-04-2024	Yes	Yes	https://environmentclearance.nic.in/Staterrecord.aspx?State_Name=Assam

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). **Yes**

If not, provide details of all such non-compliances, in the following format: (No instance of non-compliance.)

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
(No instance of non-compliance.)				

LEADERSHIP INDICATORS

1. Provide break-up of the total energy consumed (in GJ) from renewable and non-renewable sources, in the following format:

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	38,654.86	2,015.61
Total fuel consumption (B)	72,827.73	748.53
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	111,482.59	2,764.15
From non-renewable sources		
Total electricity consumption (D)	1,807.17	2,015.61
Total fuel consumption (E)	5,680.02	748.53
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	7,487.20	2,764.15

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. **No**

2. 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 kilo liters)		
(i) To Surface water	NA	NA
- No treatment		
- With treatment – please specify level of treatment		
(ii) To Groundwater	NA	NA
- No treatment		
- With treatment – please specify level of treatment		
(iii) To Seawater	NA	NA
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties	NA	NA
- No treatment		
- With treatment – please specify level of treatment		
(v) Others	NA	NA
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kiloliters)	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.

3. Water withdrawal, consumption and discharge in areas of water stress (in kiloliters):

For each facility / plant located in areas of water stress, provide the following information:

- (i) Name of the area : All Projects
- (ii) Nature of operations : Construction Activities
- (iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water withdrawal by source (in kiloliters)		
(i) Surface water	41385.00	6004.00
(ii) Groundwater	13665.00	2367293.76
(iii) Third party water	126928.85	72213671.37
(iv) Seawater / desalinated water	41385.00	
(v) Others	00.00	

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total volume of water withdrawal (in kiloliters)	223363.85	74586969.13
Total volume of water consumption (in kiloliters)	223363.85	74586769.13
Water intensity per rupee of turnover (Water consumed / turnover)	0.0000053	0.0019
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kiloliters)		
(i) Into Surface water		NA
- No treatment		
- With treatment – please specify level of treatment		
(ii) Into Groundwater		NA
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into Seawater		NA
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		NA
- No Treatment		
- With treatment – please specify level of treatment		
(v) Others		NA
- No Treatment		
- With treatment – please specify level of treatment		

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.

4. Please provide details of total Scope 3 emissions & its intensity, in the following format:

Parameter	Unit	FY2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tons of CO ₂ equivalent	This Source emission data calculation shall be initiated this year onwards.	
Total Scope 3 emissions per rupee of turnover			
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

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. **Not Applicable**

5. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities. **NA**
6. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Sr. No	Initiative undertaken	Details of the initiative (<i>Web-link, if any, may be provided along-with summary</i>)	Outcome of the initiative
N.A.	N.A.	N.A.	N.A.

7. Does the entity have a business continuity and disaster management plan? Give details in 100 words / web link. **NA**
8. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard. **NA**
9. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts. **NA**

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	National Safety Council	National
2	Construction Industry Development Council (CIDC)	National

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format: **Not Applicable**

LEADERSHIP INDICATORS

1. Details of Public Policy positions advocated by the entity:

Sl.	Public Policy Advocated	Method Resorted for such advocacy	Whether information available in public domain (Yes/NO)	Frequency of review by Board (Annually / Half Yearly / Quarterly/ Others Please specify)	Web link, if available
1	NONE	NONE	NONE	NONE	NONE

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.
The provisions of Social Impact Assessment as mentioned under Section 135 of the Companies Act, 2013 is not applicable on any of the CSR projects of the Company.
2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format: NIL
3. Describe the mechanisms to receive and redress grievances of the community. No Direct Impact of CSR Work on any Community
4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	10%	8%
Sourced directly from within the district and neighboring districts	60%	65%

LEADERSHIP INDICATORS

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above): Not Applicable
2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies: No
3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No) No
(b) From which marginalized /vulnerable groups do you procure? The Company does not have any intellectual property owned, created or acquired based on traditional knowledge during the year.
(c) What percentage of total procurement (by value) does it constitute? NA
4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge: NIL
5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved. NIL

6. Details of beneficiaries of CSR Projects:

S. No	CSR Projects	No. of Persons Benefited from CSR Projects	% of Beneficiaries from Vulnerable and Marginalised Groups
1.	Swachh Parayavaran Trust	Number of beneficiaries are not identified. The Company has Spent CSR donation NGO's for Social Cause in Connected peoples.	100%
2.	Mata Krishnawanti Memorial Education Society (Regd.)	Number of beneficiaries are not identified. The Company has Spent CSR donation NGO's for Social Cause in Connected peoples.	100%
3	Karam Chand Ahluwalia Hospital Medical Research Society	Number of beneficiaries are not identified. The Company has Spent CSR donation NGO's for Social Cause in Connected peoples.	100%
4	Sri Guru Granth Sahib Vidya Kender Society	Number of beneficiaries are not identified. The Company has Spent CSR donation NGO's for Social Cause in Connected peoples.	100%

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 is a construction company to deliver projects to clients. It does not have any end consumer as stakeholders.
- Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:

	As a percentage to total turn over
Environmental and social parameters relevant to the products	N.A
Safe and responsible usage	N.A
Recycling and/or safe disposal	N.A

- Number of consumer complaints in respect of the following:

	FY 2024-25			FY 2023-24		
	Received during the year	Pending resolution at the end of year	Remark	Received during the year	Pending resolution at the end of year	Remark
Data Privacy	0	0	Nil	0	0	Nil
Advertising	Nil	Nil		Nil	Nil	
Cyber-security	0	0	Nil	0	0	Nil
Restrictive Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Unfair Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Others*	Nil	Nil	Nil	Nil	Nil	Nil

4. Details of instances of product recalls on account of safety issues: Not Applicable.
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.
We do not have any policy, but data is secured through server which have protection of all kinds of data privacy etc
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. NONE

LEADERSHIP INDICATORS

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available). www.acilnet.com
2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.
The Company doesn't have any such product. The Project safety plan at the work site is good enough to take care of project safety for all the staffs/ workers and others associated with the project.
3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services: NA
4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/ Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No) NA Service Industry, relations with clients are satisfactory
5. Provide the following information relating to data breaches:
 - a. Number of instances of data breaches along-with impact: No Case reported during the year
 - b. Percentage of data breaches involving personally identifiable information of customers: NIL