Business Responsibility & Sustainability Report

MESSAGE FROM THE CHAIRMAN & MANAGING DIRECTOR

At Ahluwalia Contracts, sustainability is an integral part of the way we create value for our stakeholders. As we continue to deliver landmark infrastructure and building projects across India, we remain committed to conducting our business with integrity, accountability, and a strong sense of environmental and social responsibility.

During the year, we strengthened our focus on responsible construction practices by improving resource efficiency, promoting workplace safety, enhancing employee well-being, and encouraging ethical business conduct across our operations. We continued to integrate sustainability considerations into project execution by adopting measures to optimise energy and water use, manage waste responsibly, and minimise the environmental impact of our activities wherever feasible.

Our people are the cornerstone of our success. We remain dedicated to providing a safe, inclusive, and respectful workplace where employees and workers are empowered through continuous learning, skill development, equal opportunity, and a culture of collaboration. We also recognise the importance of engaging with our value chain partners to uphold responsible business practices and drive sustainable outcomes throughout the construction lifecycle.

Strong governance remains central to our long-term strategy. We continue to reinforce robust internal controls, transparent decision-making, regulatory compliance, and high standards of ethics that strengthen stakeholder confidence and support sustainable growth.

This Business Responsibility and Sustainability Report reflects our commitment to the principles of responsible business as prescribed by SEBI. It highlights the progress we have made, the priorities that guide us, and the opportunities that lie ahead. While the construction industry continues to evolve in response to changing environmental and societal expectations, we remain committed to building resilient infrastructure that contributes to economic development while creating lasting value for our customers, employees, communities, investors, and the environment.

On behalf of the Board and the leadership team, I extend my sincere appreciation to our employees, customers, business partners, shareholders, and all stakeholders for their continued trust and support. Together, we will continue to build a stronger, more sustainable future with responsibility, innovation, and excellence at the core of everything we do.

Best Regards,

Bikramjit Ahluwalia

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	Financial Year for which reporting is being done	FY 2025-26
10	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange 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
14	Name of assurance provider	Not applicable
15	Type of assurance obtained	Not applicable

II. Products/services

16. 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%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Construction and Maintenance of Building	4100/4220	98.99

III. Operations

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

Location	Number of Plants (No. of Project Sites)	Number of offices	Total
National	53	4	57
International	1	0	1

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	16 States
International (No. of Countries)	1

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

0.06%

c. A brief on types of customers:

Ahluwalia Contracts (India) Limited caters primarily to institutional and corporate customers across the construction and infrastructure sector. Its customer base includes Government authorities, Central and State Government departments, Public Sector Undertakings (PSUs), private sector companies, real estate developers, and other institutional clients. The Company executes a diverse range of building and infrastructure projects for these customers across various sectors.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	3869	3789	98%	80	2%
2.	Other than Permanent (E)	109	107	98%	2	2%
3.	**Total employees (D + E)**	**3978**	**3896**	**98%**	**82**	**2%**
WORKERS						
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent(G)	19879	19302	97%	577	3%
6.	**Total workers (F+G)**	**19879**	**19302**	**97%**	**577**	**3%**

b. Differently abled Employees and workers:l

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

21. 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

22. Turnover rate for permanent employees and workers

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in Previous FY)			FY 2023-24 (Turnover rate in Previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	20.77%	23.36%	20.82%	22.24%	0.25%	22.49%	26.47%	0.90%	27.37%
Permanent Workers	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

23. (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 Private Ltd	Subsidiary	100%	NO
2	Splendor Distributors Private Ltd	Subsidiary	100%	NO
3	Jiwanjyoti Traders Private Ltd	Subsidiary	100%	NO
4	Dipesh Mining Private Ltd	Subsidiary	100%	NO
5	Premsagar Merchants Private Ltd	Subsidiary	100%	NO
6	ACIL-RCPL JV	Joint Venture	70%*	NO

*JV stake and no shares held by Ahluwalia Contracts India Ltd.

VI. CSR Details

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

(ii) Turnover (₹) : 4565.20 Crores

(iii) Net worth (₹): 2059.96 Crores

VII. Transparency and Disclosures Compliances

25. 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 2025-26 Current Financial Year			FY 2024-25 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	Complaints/ Grievances from Communities are addressed by relevant sites on a case-to-case basis.	NIL	NIL	NIL	NIL	NIL	NA
Investors (other than shareholders)*	Yes, https://www.acilnet.com/investors/	NIL	NIL	NIL	NIL	NIL	NIL
Shareholders*	Yes, https://www.acilnet.com/investors/: https://www.acilnet.com/investors/	NIL	NIL	NIL	NIL	NIL	NIL
Employees and workers**	Whistle Blower Policy	NIL	NIL	NIL	NIL	NIL	NIL
Customers***	Quality Policy as well as compliant management procedures is in place	NIL	NIL	NIL	NIL	NIL	NIL
Value Chain Partners****	Yes, https://www.acilnet.com	NIL	NIL	NIL	NIL	NIL	NIL
Other (please specify)							

*Investors and Shareholders: he Company has established a formal grievance redressal mechanism to facilitate the submission and resolution of concerns raised by investors and shareholders. A dedicated email address, cs.corpoffice@acilnet.com, is available for registering grievances, queries, and other concerns, including:

- Physical letters sent to the registered office address & E-mails to the Registrar and Transfer Agent (RTA) MUFG Intime India Private 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)

The Company has established a structured process for receiving, monitoring, and resolving investor grievances. Queries and complaints received through the designated MUFG email channel are attended to promptly based on the availability of relevant information. Grievances received by the Registrar and Transfer Agent (RTA) are communicated to the Company for appropriate action, with corresponding records available on the MUFG Intime India Private Ltd. (MUFG) portal. The Company periodically reviews the Inward Report on the portal to track pending matters and ensure that grievances are resolved within the prescribed Service Level Agreement (SLA) period of 30 days.

**The details of grievance redressal mechanism for employees and workers are provided in Principle 3, point No. 6

***The various mechanisms in place to receive and respond to consumer complaints and feedback are provided in Principle 9, point No. 1.

****Value chain partners: The Company has implemented a dedicated Vendor Management System through its Vendors/PCs Portal to facilitate the registration, tracking, and resolution of grievances raised by vendors and project contractors. The mechanism covers matters relating to administrative and statutory compliance, payments and invoicing, contractual provisions, scheduling and delivery of materials and services, and quality-related non-conformities. Grievances are addressed through the established process, with routine matters generally resolved within 30–45 working days. Complex cases or disputes requiring detailed review may take longer than the standard resolution period.

For matters extending beyond routine contractual grievances, including allegations of unethical conduct, improper business practices, misconduct, fraud, or non-compliance with applicable laws and regulations, the Company has established a dedicated Whistleblower Policy for Vendors and Channel Partners. The policy provides a defined mechanism for reporting, reviewing, and addressing such concerns in an appropriate and confidential manner. The mechanism is made available to all registered vendors and channel partners of the Company. The policy can be accessed online at https://www.acilnet.com

26. Overview of the entity's material responsible business conduct issues

Indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format

S.No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Client Experience & Satisfaction	O	Client experience encompassed the Company's ability to consistently deliver high-quality projects within committed timelines while meeting client expectations. Strong client relationships enhance customer satisfaction, strengthen reputation and contribute to repeat business opportunities, making it a key driver of long-term business growth.	-	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)
2	Corporate Governance	R	Corporate governance provides the framework for ethical decision-making, accountability, transparency and regulatory compliance. Effective governance strengthens stakeholder confidence, supports sound risk management and enables sustainable business performance.	Governance risks are managed through periodic review of policies, Board and Committee oversight, robust internal controls, compliance with applicable laws and regular monitoring of governance practices. (Refer Principle 1)	Negative
3	Business Ethics	R	Business ethics reflects the Company's commitment to conducting business with integrity, fairness and transparency. Maintaining high ethical standards helps prevent misconduct, strengthens stakeholder trust, ensures compliance with applicable regulations and safeguards the Company's reputation.	The Company addresses business ethics risks through the implementation of its Code of Conduct and Whistleblower Policy, which provide employees, vendors and clients with a confidential mechanism to report unethical conduct and suspected violations.	Negative
4	Employee & Workforce Engagement, Wellbeing	O	Employee and workforce engagement focuses on creating a supportive, inclusive and motivating work environment where employees are empowered through learning, development and fair workplace practices. An engaged workforce enhances productivity, improves retention and contributes to successful project execution.	-	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)
5	Skilled Manpower	O/R	The construction industry relies on the availability of skilled manpower to deliver quality projects efficiently and safely. Continuous skill development and capability building help improve productivity, support innovation, address evolving project requirements and strengthen the Company's long-term competitiveness.	Workforce capability is strengthened through structured skill development programmes across construction and allied trades, employee upskilling initiatives and continuous technical and behavioural training. (Refer Principle 3)	Positive/ negative
6	Human Rights & Labour Conditions	R	Respect for human rights and fair labour practices is fundamental to maintaining a safe, inclusive and respectful workplace. Upholding these principles helps protect the rights and dignity of employees and workers, strengthens organisational culture and ensures compliance with applicable legal and regulatory requirements.	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

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)
7	Health & Safety	R	Health and safety is a critical material topic given the nature of construction activities, which involve inherent occupational risks. Ensuring a safe working environment helps protect employees and workers, minimise workplace incidents, improve operational continuity and reinforce the Company's commitment to Zero Harm.	Health and safety risks are mitigated through the Company's integrated Quality, Environment, Health & Safety (QEHS) framework and HSE Management System, aligned with ISO 45001:2018. The framework encompasses project-specific HSE plans, hazard identification and risk assessments (HIRA & SWMS), Permit-to-Work systems, legal compliance management and emergency preparedness. It is reinforced through regular safety training and awareness programmes, mandatory safety induction, competency assessments, toolbox talks, technology upgradation, periodic HSE audits, management reviews and continuous oversight by dedicated HSE professionals, supporting the Company's commitment to achieving Zero Harm. (Refer Principle 3)	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.

Principle P1: **Transparency & Accountability** • Code of Conduct and Ethics for all Senior Managements Employee of the Company • Policy on Training of Directors • Related Party Policy • Policy for determination of materiality • Risk Management Policy	**Principle P2:** **Product Responsibility** • Quality, Environment, Health & Safety	**Principle P3:** **Employee Development** • Quality, Environment, Health & Safety
Principle P4: **Stakeholder Engagement** • Corporate Social Responsibility (CSR) Policy	**Principle P5:** **Human Rights** • Code of Conduct and Ethics for all Senior Managements Employee of the Company	**Principle P6:** **Environment Principle** • Risk Management Policy • Quality, Environment, Health & Safety
Principle P7: **Public Advocacy** • Code of Conduct and Ethics for all Senior Managements Employee of the Company	**Principle P8:** **Inclusive Growth** • Corporate Social Responsibility (CSR) Policy	**Principle P9:** **Customer Value** • Policy for determination of materiality

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)	Y	Y	Y	Y	Y	Y	Y	Y	Y
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	Y
	ISO 14001:2015	Y	Y	N	N	N	Y	Y	N	N
	ISO 45001: 2018	Y	N	Y	N	N	Y	Y	Y	N
	ISO 27001:2022	Y	N	N	Y	Y	N	N	N	Y
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	Our strategies, business model, and operations are guided by a strong commitment to environmental protection, employee well-being, and customer safety.								
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Not Applicable								
Governance, leadership and oversight										
7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements. The Executive Director's message has been presented at the outset of this report.									
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	Yes 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. 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.								

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)

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	All the Policies of the Company are approved by the Board of Directors and Periodically reviewed by Committees.								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Ahluwalia Contracts (India) Limited (ACIL) is committed to conducting its business operations with the highest standards of ethics, integrity, and transparency. The Company strives to ensure adherence to all applicable statutory, regulatory, and legal requirements, while maintaining responsible and compliant business practices across its operations. Annual/Half Yearly / Quarterly / Any others								

	1	2	3	4	5	6	7	8	9
11. Has the entity carried out independent Assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency	The Company periodically reviews its statutory and internal compliance framework through its Statutory Auditors, Internal Auditors, and relevant regulatory compliance functions, as required. Its policies and procedures are reviewed and updated from time to time by the concerned departments and senior management to ensure their continued relevance and effectiveness.								

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section provides a framework for entities to demonstrate the extent to which the Principles and their Core Elements have been integrated into key business processes, practices, and decision-making. The disclosures are broadly classified into Essential Indicators and Leadership Indicators. Essential Indicators are applicable for disclosure by entities required to submit the BRSR, while Leadership Indicators are intended for entities seeking to demonstrate advanced practices and a higher level of commitment towards responsible, sustainable, ethical, and socially conscious business conduct.

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 training and its impact	%age of person's in respective category
Board of Directors	15	Business, strategy, risk, ESG, induction and update of laws, Code of conduct, Prohibition of Insider Trading, Safety, Health and Environment, Corporate governance	100%
Key Managerial Personnel	20	Business, strategy, risk, regulatory discussions, ESG, induction and update of laws, Code of conduct, Prevention of sexual harassment (POSH) Human rights, Whistleblower	100%

Segment	Total Number of training and awareness programmes held	Topics/principles covered under training and its impact	%age of person's in respective category
Employees other than BOD and KMPs	17	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, Equal employment opportunity and anti-discrimination, Human rights, Prevention of sexual harassment (POSH).	11%
Workers	7657	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.

2. **Details of fines / penalties /punishment/ award/ compounding fees / settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):**

Monetary

	NGRBC Principle	Name of 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

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

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 maintains a zero-tolerance approach towards bribery and corruption and is committed to conducting its business with the highest standards of integrity and ethical conduct. The policy provides clear guidance to Directors, executives, employees, and other associated persons on preventing and addressing corrupt practices and ensuring compliance with all applicable anti-bribery and anti-corruption 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 2025-26 Current Financial Year	FY 2024-25 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 2025-26 Current Financial Year		FY 2024-25 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:

Not Applicable.

8. Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) in the following format:

	FY 2025-26	FY 2024-25
Number of days of accounts payables	120	120

9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics		FY 2025-26 (Current FY)	FY 2024-25 (Previous FY)
Concentration of Purchases	a)	Purchases from trading houses as % of total purchases	-	-
	b)	Number of trading houses where purchases are made from	-	-
	c)	Purchases from top 10 trading houses as % of total purchases from trading houses	-	-
Concentration of Sales	a)	Sales to dealers / distributors as % of total sales	Nil	Nil
	b)	Number of dealers / distributors to whom sales are made	Nil	Nil
	c)	Sales of top 10 dealers / distributors as % of total sales to dealers / distributors	Nil	Nil
Share of RPTs in	a)	Purchases (Purchases with related parties / Total Purchases)	Nil	Nil
	b)	Sales (Sales to related parties / Total Sales)	0.06%	0%
	c)	Loans & advances (Loans & advances given to related parties / Total loans & advances)	1.7%	0%
	d)	Investments in related parties / Total Investments made)	100%	0%

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 Safety Program	Topics / principles covered under the training	%age of value chain partners covered(by value of business done with such partners) under the awareness programmes
12	Environment, Health and Safety, Personal Protective Equipment (PPE), Traffic & Vehicle Safety	~23%

Note:- The Company provides comprehensive training programmes for contractors deployed across its project sites to promote safe and responsible work practices. In addition, a significant portion of the Company's procurement, particularly of key construction materials such as steel and cement, is sourced from established manufacturers that have their own responsible business conduct and sustainability policies in place.

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 established a Code of Conduct applicable to the members of its Board of Directors, which sets out the expected standards of ethical and professional conduct. The Code requires Directors to act in the best interests of the Company and to ensure that their personal, professional, or other business interests do not compromise or conflict with the interests and operations of the Company.

Directors are required to promptly disclose any actual or potential conflict of interest and obtain the necessary approvals in accordance with applicable laws and the Company's policies. To reinforce compliance, the Company obtains annual declarations from its Board of Directors and employees confirming their adherence to the Code of Conduct, including the requirements relating to conflicts 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 -	0%	0%	
Capex	1.4%	0.3%	The Company has incurred capital expenditure towards the procurement and installation of environment-friendly assets and technologies aimed at improving resource efficiency, reducing environmental impacts and ensuring compliance with applicable environmental standards. These include energy-efficient electrical devices and equipment, anti-collision systems, smog guns and dust collection systems for effective control of air emissions and particulate matter, RO, STP and other water treatment plants for efficient water management and treatment, and DG sets conforming to CPCB Stage-VI emission norms.

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

Yes, The Company has established a structured vendor evaluation and onboarding process under which new and existing supply chain partners are assessed against relevant environmental, health, safety, social, and sustainability criteria.

The Supplier/Vendor Code of Conduct forms an integral part of the contractual framework, requiring value chain partners to comply with applicable HSE requirements, statutory obligations, ethical business practices, human rights principles, prohibition of child labour, and equal opportunity standards.

The Company also incorporates sustainability considerations across its supply chain, including responsible supplier selection, use of sustainable materials, energy efficiency, waste management, and efficient transportation and logistics. Periodic vendor evaluations and compliance reviews are undertaken to support responsible sourcing, strengthen supply chain sustainability, and encourage continual improvement among suppliers and other value chain partners.

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

Approximately 10% of the total input value was procured from suppliers that complied with the Company's defined sustainability assessment criteria.

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) : Not Applicable

(b) E-waste : Not Applicable

(c) Hazardous waste and : Not Applicable

(d) other waste. Not Applicable

The Company undertakes the construction of large-scale, immovable infrastructure assets that are transferred to the respective clients upon completion in accordance with contractual and legal requirements. Since ownership, possession, and operational responsibility for these assets are transferred to the clients after commissioning, the Company does not retain control over them during their subsequent lifecycle. Accordingly, a product take-back, reclaim, or end-of-life recovery mechanism is not applicable to the Company's business model.

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?**

NIC Code	Name of Product /Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results Communicated in public domain (Yes/No) If yes, provide the web-link.
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.**

Name of Product / Service	Description of the risk / concern	Action Taken
Not Applicable, As no formal Life Cycle Assessment (LCA) has been undertaken, no specific risks or impacts have been identified through an LCA process. Accordingly, the Company does not have any LCA-based risk assessment findings to report.		

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):**

Indicate input material	Recycled or re-used input material to total material
	FY 2025-26 FY 2024-25
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:**

	FY 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	NA			NA		
E-waste						
Hazardous waste						
Other waste						

5. **Reclaimed products and their packaging materials (as percentage of products sold) for each product category.**

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective 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	Total (A)	% Of employees covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	3,789	1910	50%	0	0%	0	0%	0	0%	0	0%
Female	80	23	29%	0	0%	80	100%	0	0%	0	0%
Total	**3,869**	**1,933**	**50%**	**0**	**0**	**80**	**100%**	**0**	**0%**	**0**	**0%**
Other than Permanent Employees											
Male	107	18	17%	0	0%	0	0%	0	0%	0	0%
Female	2	0	0%	0	0%	2	100%	0	0%	0	0%
Total	**109**	**18**	**17%**	**0**	**0**	**2**	**100%**	**0**	**0%**	**0**	**0%**

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

Category	Total (A)	% Of workers covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
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**
Other than permanent workers*											
Male	19302	0	0%	19302	100%	NA	NA	0	0%	0	0%
Female	577	0	0%	577	100%	577	100%	0	0%	577	100%
Total	**19879**	**0**	**0%**	**19879**	**100%**	**577**	**100%**	**0**	**0%**	**577**	**100%**

Note: Workers are covered under workmen compensation policy. Also our sites have medical room with paramedic and doctors. Most of our sites have a tie up with local hospitals for emergency situations.

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the company	0.61%	-

The Company is committed to promoting the overall well-being of its employees and workers through a combination of statutory and voluntary welfare initiatives. These measures are designed to support physical health, mental and emotional well-being, financial security, work-life balance, and continuous learning and professional development.

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

Benefits		FY 2025-26			FY 2024-25		
		No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
1	PF	100%	56%	Yes	100%	100%	Yes
2	Gratuity	100%	100%	Yes	100%	-	Yes
3	ESI	25.94%	0%	Yes	9.26%	-	Yes

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, The Company is committed to providing an inclusive, safe and accessible work environment for all employees, workers and visitors, including persons with disabilities. The Company endeavors to ensure that its offices, project sites and other operational locations are accessible in accordance with the requirements of the Rights of Persons with Disabilities Act, 2016, wherever applicable and feasible. Accessibility measures, as relevant to the nature and location of construction activities, include step-free access, ramps, accessible entry points, and accessible washroom facilities at applicable locations. The Company continues to review its facilities and, wherever gaps are identified, undertakes appropriate measures to enhance accessibility and facilitate the safe and independent movement of differently abled employees, workers and visitors.

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 promoting equal employment opportunities and fostering an inclusive workplace for persons with disabilities. While the Company does not currently have a specific policy dedicated to this aspect, it seeks to ensure that its employment practices are aligned with the applicable provisions of the Rights of Persons with Disabilities Act, 2016.

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	NA	NA	NA	NA
Total	**NA**	**NA**	**NA**	**NA**

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	The Company has established mechanisms to receive, address, and resolve employees/worker grievances through Site-level teams, and local management. Employee/Workers are encouraged to report concerns related to workplace conditions, employment practices, occupational health and safety, workplace behaviour, or other operational matters. All grievances are reviewed by the appropriate HR and functional teams and are resolved through defined corrective actions, escalation procedures, and closure processes. In addition, the Company has implemented a Vigil Mechanism/Whistleblower Policy that provides a confidential channel for reporting unethical conduct, suspected fraud, policy violations, or other protected disclosures, while ensuring protection against retaliation. Complaints relating to sexual harassment are addressed by the Internal Complaints Committee in accordance with the Company's POSH framework.
Other than permanent workers	
Permanent Employees	
Other than permanent employees	

7. Membership of employees and worker in association(s) or Unions recognized by the listed entity:

Category	FY 2025-26			FY 2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	%(B/ A)	Total employees / Workers in Respective category (C)	No. of employees / workers in Respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees						
Male	3789	0	0%	3268	0	0%
Female	80	0	0%	57	0	0%
Total Permanent Workers						
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25*				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No (B)	% (B/A)	No (C)	% (C/A)		No (E)	% (E/D)	No (F)	% (F/D)
Employees										
Male	3896	3896	100%	398	11%	3268	1450	44.36	1634	50%
Female	82	82	100%	32	40%	57	21	36.84	43	75%
Total	**3978**	**3978**	**100%**	**430**	**11%**	**3325**	**1471**	**44.24**	**1677**	**42%**
Workers										
Male	19302	19302	100%	19302	100%	16447	16447	100%	16447	100%
Female	577	577	100%	577	100%	522	522	100%	522	100%
Total	**19879**	**19879**	**100%**	**19879**	**100%**	**16969**	**16969**	**100%**	**16969**	**100%**

Safety: The Company conducts regular safety training and awareness programmes for contractual workers engaged at its project sites. These programmes cover key aspects such as safety induction, toolbox talks, appropriate use of personal protective equipment (PPE), occupational health, emergency preparedness and job-specific safety practices, including working at heights, excavation, tunnel operations and hot work. To strengthen a strong safety culture across project sites, all individuals, including employees, contractual and vendor personnel, clients and visitors, are required to undergo mandatory safety induction before commencing any activity at the site.

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No (B)	% (B/A)	Total (C)	No (D)	% (D/C)
Employees						
Male	3896	2680	68.79%	3268	3268	100
Female	82	38	46.34%	57	57	100
Total	**3978**	**2718**	**68.33%**	**3325**	**3325**	**100**
Workers						
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**

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?**

Ahluwalia Contracts (India) Ltd. (ACIL) has implemented a robust Health, Safety and Environment (HSE) Management System focused on the objective of Zero Harm and promoting a strong safety culture across its operations and project sites. The Company's HSE approach is guided by the principles of Excellence, Integrity, Teamwork, Continuous Improvement and a Safe Work Environment and is supported by internationally recognized management system certifications, including ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018 for Occupational Health and Safety Management.

The Company's HSE framework incorporates project-specific HSE plans, hazard identification and risk assessments through HIRA and SWMS, regulatory and legal compliance monitoring, emergency preparedness and response, traffic management and waste management practices. Safety infrastructure such as Safety Parks, Occupational Health Centres, Emergency Control Centres and dedicated training facilities supports the effective implementation of these systems at project locations. Workers are provided with mandatory safety induction and competency assessments, along with regular toolbox talks and job-specific safety training. Workplace safety is further reinforced through Permit-to-Work systems, safety inspections and checklists, and periodic corporate-level HSE audits.

HSE governance is supported by a defined organisational structure comprising senior management, Corporate HSE Heads, Project Safety Heads, Safety Engineers, Regional HSE Coordinators, Safety Stewards, medical personnel and specialised safety professionals such as scaffold inspectors. The Company also focuses on worker welfare by providing appropriate accommodation, healthcare and ambulance services, canteen and hydration facilities, sanitation arrangements, recreation areas and crèche facilities, as applicable. These initiatives are intended to promote the health, safety, well-being and overall welfare of employees and workers across project sites

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

The Company has established a structured process to identify work-related hazards and assess risks for both routine and non-routine construction activities across all project sites. Site-specific Hazard Identification and Risk Assessment (HIRA) is carried out for all work activities before the commencement of work. Risk assessments evaluate potential hazards and determine appropriate control measures in accordance with the hierarchy of controls.

Activity-specific safety standards and standardized safety checklists are implemented for all high-risk operations to ensure safe execution of work. Site-specific HSE Plans, logistics plans, emergency response plans, fire-fighting plans, traffic management plans, and waste management plans are prepared to address project-specific risks. Regular workplace inspections, toolbox talks, pre-task (PEP) talks, competency assessments, and mandatory safety inductions further strengthen hazard identification and risk awareness among the workforce.

The effectiveness of these processes is monitored through continuous site supervision, periodic safety inspections, and monthly HSE audits conducted by the Corporate HSE team to ensure compliance, timely corrective actions, and continual improvement in health and safety performance.

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

ACIL has established formal processes to enable employees and workers to report workplace hazards and raise safety concerns, including the right to refrain from or withdraw from work where they reasonably perceive an imminent safety risk, without fear of retaliation. Trained safety personnel and safety champions are deployed across project sites to identify potential hazards, communicate risks and facilitate timely corrective and preventive actions.

Worker participation in occupational health and safety is encouraged through structured engagement mechanisms, including:

- Project-level HSE Committees with worker participation;
- Daily toolbox talks and safety briefings to communicate job-specific hazards and control measures;

- Weekly safety and subcontractor meetings and site walkthroughs to review safety performance and address identified concerns; and
- Monthly Safety Committee meetings to review HSE performance, incidents, risks and corrective actions.

These mechanisms promote regular two-way communication between workers and management, strengthen workforce participation in safety-related decision-making, and enable frontline feedback to be incorporated into hazard identification, risk assessment and mitigation measures.

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

ACIL is committed to supporting the overall health and well-being of its workforce by facilitating access to medical and healthcare services beyond routine occupational safety requirements. Project sites are supported by Occupational Health Centres and first-aid facilities to address immediate healthcare needs. The Company also maintains linkages with nearby hospitals and healthcare facilities to facilitate timely medical assistance whenever required. Ambulance services are available at project locations to enable prompt response during medical emergencies. Through these initiatives, ACIL seeks to ensure that employees and workers have access to appropriate healthcare support and emergency medical assistance while engaged at its project sites.

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

Safety Incident/Number	Category	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0.08	0.01
Total recordable work-related injuries	Employees	0	None
	Workers	174	162
No. of fatalities	Employees	0	0
	Workers	2	2
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	1

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

The Company has implemented a comprehensive Health, Safety and Environment (HSE) Management System to ensure a safe, healthy, and compliant workplace across all construction sites. The HSE framework is supported by internationally recognised management systems, including ISO 9001:2015, ISO 14001:2015, and ISO 45001:2018, and is designed to promote a proactive safety culture with the objective of achieving Zero Harm.

To safeguard the health and safety of its workforce, the Company prepares site-specific HSE plans, conducts Hazard Identification and Risk Assessments (HIRA) for high-risk activities. Mandatory safety induction, competency assessments, regular toolbox talks, pre-task safety briefings, workplace inspections, and periodic HSE audits are carried out to ensure compliance with established safety procedures and continuous improvement in safety performance.

The Company has also established dedicated safety and health infrastructure at project sites, including Occupational Health Centres with medical professionals, emergency control centres, first-aid facilities, ambulances, safety training centres, and emergency response arrangements. In addition, workers are provided with suitable welfare facilities such as hygienic accommodation, sanitation and bathing facilities, safe drinking water, canteens, rest shelters, recreation areas thereby promoting both occupational health and overall well-being.

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

	FY 2025-26			FY 2024-25		
	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	NA	No formal complaints have been registered. Working conditions are assessed before every activity and work is commenced only after ensuring a safe working environment.	None	NA	No formal complaints have been registered. Working conditions are assessed before every activity, and work is commenced only after ensuring a safe working environment.
Health & Safety	None	NA		None	NA	

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	100%

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.

The Company conducts periodic safety audits through its HSE/Safety team to monitor compliance with established health and safety standards and to identify opportunities for continual improvement across project sites. Construction equipment, including lifts, hoists, and tower cranes, undergoes regular inspections by accredited third-party agencies to ensure operational safety and statutory compliance. In addition, the Company has implemented a standardized system for issuing HSE Alerts and sharing Lessons Learnt from incidents and observations. These communications are proactively disseminated across project sites to enhance safety awareness, promote knowledge sharing, prevent recurrence of incidents, and strengthen the overall safety culture.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of

(A) Employees (Y/N) Yes

(B) Workers (Y/N) Yes

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 established processes to ensure that its value chain partners, including contractors, contract workers, and suppliers, comply with all applicable statutory obligations. Timely payment of statutory dues, such as Provident Fund (PF) contributions and other applicable labour-related compliances, is monitored through the verification of supporting records and payment proofs submitted by subcontractors. In addition, the Company verifies suppliers' GST compliance by reconciling GST filings through the GST portal, along with other internal compliance controls, to promote regulatory adherence, transparency, and responsible business practices across the value chain.

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 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Employees	NIL	NIL	NIL	NIL
Workers	2	2	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) : No

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	Approximately 10% of procurement by value was covered through sustainability-related assessment of key and Tier-1 suppliers, considering parameters such as health and safety, certifications, regulatory compliance and responsible sourcing practices.
Working Conditions	Approximately 10% of procurement by value was covered through assessment of key and Tier-1 suppliers on working-condition parameters, including labour practices, statutory compliance, human rights, prohibition of child and forced labour, and ethical business practices.

6 Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

ACIL's value-chain assessment did not identify any significant systemic risks or concerns requiring immediate corrective measures during the reporting period. The Company continues to enhance supplier engagement and responsible sourcing practices, with a focus on strengthening occupational health and safety and working conditions across its value chain.

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.

Stakeholder engagement forms an integral part of ACIL's approach to responsible and sustainable business practices. The Company recognizes that regular and transparent engagement with its stakeholders helps understand their expectations, concerns and priorities, and supports the development of relevant ESG initiatives across its operations and project activities.

ACIL engages with its key stakeholder groups at appropriate intervals and whenever required based on the nature of the project, operational requirements or emerging concerns. The Company's stakeholder engagement process broadly includes:

- Identification and mapping of relevant stakeholder groups associated with its projects and operations;
- Open and transparent communication to understand expectations and address relevant concerns;
- Regular interactions and consultations to maintain constructive and meaningful relationships;
- Review and evaluation of stakeholder feedback and engagement outcomes; and
- Incorporation of relevant stakeholder inputs into business practices and sustainability initiatives, wherever appropriate.

Through this structured engagement approach, ACIL seeks to strengthen stakeholder relationships, respond effectively to emerging expectations and enhance the social and environmental value created through its projects and operations.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ NO)	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 addresal	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.**

ACIL facilitates consultations on key economic, environmental and social matters through its established governance and management mechanisms. Relevant stakeholder concerns and sustainability-related matters are reviewed by the appropriate management and governance forums, with inputs and recommendations being escalated to the Board, as applicable. This approach enables stakeholder perspectives to be considered in strategic discussions and supports informed decision-making on matters related to the Company's responsible business and sustainability performance.

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**

ACIL actively engages employees and workers in consultations on relevant environmental and social matters through structured communication and feedback mechanisms. Workers are provided opportunities to raise concerns and share suggestions through regular committee meetings, where issues are discussed with project management and appropriate actions are identified. Suggestion boxes are also made available at project locations to provide an accessible channel for workers to communicate their concerns, with inputs reviewed and addressed through relevant project-level forums.

The Company also engages with employees through periodic meetings and discussions to understand their views on environmental, social and workplace-related matters. Feedback received through these interactions is documented, reviewed by the concerned management teams and considered while implementing appropriate measures. Through these ongoing engagement mechanisms, ACIL seeks to strengthen stakeholder participation and ensure that relevant employee and worker perspectives are incorporated into its policies, practices and project-level decision-making.

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

ACIL recognizes the importance of engaging with vulnerable and marginalized communities as part of its Corporate Social Responsibility (CSR) initiatives. The Company adopts a community-oriented approach to understand the needs, concerns and development priorities of communities located around its project and operational areas. Engagements and consultations help identify key areas of need, including education, healthcare, livelihood support, community development and basic infrastructure.

Based on the identified requirements, ACIL undertakes relevant CSR initiatives either directly or in collaboration with suitable implementation partners, local institutions and other stakeholders. The Company considers feedback from beneficiary communities while planning and implementing its CSR programmes to enhance their relevance and effectiveness. Through these efforts, ACIL aims to promote inclusive community development, create meaningful social value and contribute to sustainable and equitable development in the communities associated with its operations.

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 2025-26			FY 2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	3869	3869	100%	3325	3325	100%
Other than permanent	109	109	100%	0	0	0
Total employees	**3978**	**3978**	**100%**	**3325**	**3325**	**100%**
Workers						
Permanent	0	0	0%	0	0	0%
Other than permanent	19879	19879	100%	16969	16969	100%
Total workers	**19879**	**19879**	**100%**	**16969**	**16969**	**100%**

The Company conducts human rights awareness and related training for employees and workers through induction programmes, toolbox talks and other awareness sessions. Key topics include health and safety, POSH, Code of Conduct, child and forced labour, non-discrimination, working hours, wages, and grievance redressal mechanisms. Necessary processes are also in place to verify age and employment documentation and ensure compliance with applicable labour and human rights requirements.

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

Category	FY 2025-26					FY 2024-25				
	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	3,789	0	0%	3789	100%	3268	0	0%	3268	100%
Female	80	0	0%	80	100%	57	0	0%	57	100%
Other than Permanent										
Male	107	0	0%	107	100%	0	0	0%	0	0%
Female	2	0	0%	2	100%	0	0	0%	0	0%
Permanent Workers										
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	19302	19302	100%	0	0%	16447	8262	51.76%	8185	48.24%
Female	577	577	100%	0	0%	522	522	100%	0	0%

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

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BOD)	4	14,412,000	0	NA
Key Managerial Personnel	2	4,391,628	0	NA
Employees other than BOD and KMP	3894	5,76,000	82	7,15,848.00
Workers	Nil	N.A	Nil	N.A

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Gross wages paid to females as % of total wages	2.32%	-

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, Internal Committee is the focal point for human rights related issues for the ACIL.

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

Respect for and protection of human rights are integral to the Company's Code of Conduct and workplace culture. Any alleged violations of the Code are reported to the immediate reporting authority for investigation and appropriate action. Where the first-level reporting authority is involved, the matter is escalated to the next level, while serious cases are referred to the Legal head of the company for timely resolution.

The Company is committed to maintaining a safe, respectful and inclusive workplace that is free from sexual harassment. In accordance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH Act), the Company has implemented a comprehensive POSH Policy applicable to all employees, workers, and external stakeholders, including customers, contractors, vendors, supply chain partners and business representatives, irrespective of gender. In cases involving third parties, the Company extends appropriate support to the affected individuals.

Internal Complaints Committees (ICCs) have been established to receive complaints, conduct impartial investigations, recommend corrective measures and ensure implementation of their decisions. The ICCs also organise regular awareness programmes and training sessions to strengthen understanding of workplace conduct and POSH requirements.

The Company also maintains a robust Whistleblower Mechanism that enables employees, vendors and other stakeholders to report unethical conduct, misconduct, legal or regulatory non-compliance and unfair practices without fear of retaliation. All reported concerns are investigated in a fair and timely manner, and appropriate corrective and preventive actions are taken wherever required.

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

	FY 2025-26 Current Financial Year			FY 2024-25 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	-	-	-	-	-	-
Discrimination at workplace	-	-	-	-	-	-
Child Labour	-	-	-	-	-	-
Forced Labour/ Involuntary Labour	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Other human rights related issues	-	-	-	-	-	-

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	-	-
Complaints on POSH as a % of female employees / workers	-	-
Complaints on POSH upheld	-	-

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

ACIL has established robust mechanisms to protect individuals who report concerns related to discrimination, harassment, sexual harassment or other forms of workplace misconduct. The Company's Whistleblower/Vigil Mechanism, POSH Policy, grievance redressal framework and HR processes ensure confidentiality, safeguard the identity of complainants and provide protection against retaliation.

Employees, complainants, witnesses and individuals supporting an investigation are protected from victimisation, intimidation, threats, discrimination, retaliation or any adverse impact on their employment, including work assignments, performance evaluations, promotions or workplace treatment, when concerns are raised in good faith.

All complaints are assessed and investigated by the appropriate authority based on the nature of the issue, including the Human Resources function, the Internal Complaints Committee (ICC) under the POSH framework, senior management or other designated governance bodies. Any instance of retaliation, victimisation or breach of confidentiality is treated as a serious violation and may result in disciplinary action in accordance with the Company's policies and applicable legal requirements.

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

ACIL recognizes respect for human rights as an important aspect of responsible business conduct and seeks to incorporate relevant human rights expectations into its procurement processes, supplier engagements and contractual arrangements, wherever applicable. The Company is committed to respecting the rights and dignity of its employees, workers, contractual personnel, suppliers, local communities and other stakeholders associated with its projects and operations.

Through its procurement and contractual frameworks, ACIL promotes compliance with applicable human rights and labour standards, including the prohibition of child labour, forced or bonded labour, discrimination and unfair treatment. Suppliers, contractors and other business partners are also expected to maintain safe and healthy working conditions, comply with applicable labour and employment laws, uphold ethical business practices and respect fundamental human rights throughout their engagement with the Company. These expectations support responsible practices across ACIL's construction activities and value chain.

10. 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%

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

The Company did not encounter any material human rights-related issues or concerns requiring corrective or remedial measure during the reporting period.

Leadership Indicators

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/ complaints.

The Company did not receive any grievances or complaints related to human rights violations during FY2025–26.

2. Details of the scope and coverage of any Human rights due-diligence conducted.

ACIL recognises its responsibility to respect and promote human rights across its operations and value chain. The Company is committed to integrating human rights due diligence into its business practices to identify, assess and address potential human rights impacts.

As part of this commitment, due diligence activities are being carried out across operational locations. These efforts include evaluating potential human rights risks, engaging with relevant stakeholders to understand their concerns and expectations, and implementing appropriate mitigation measures wherever necessary. The objective is to enhance awareness, strengthen responsible business practices and safeguard human rights throughout the Company's sphere of influence.

Through this evolving approach, the Company aims to continuously strengthen its human rights governance framework and reinforce its commitment to protecting and respecting human rights across all aspects of its business operations.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes, the company promotes and inclusive and accessible workplace in line with the Rights of Person Disabilities Acts 2016 Most of the Company permanent offices and sites are accessible to differently abled people with wheel chairs , ramps and lifts.

4. 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%

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.

Not Applicable

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	FY 2025-26	FY 2024-25
From renewable sources-		
Total electricity consumption (A) (GJ)	16.52	14
Total fuel consumption (B) (GJ)	0	-
Energy consumption through other sources (C) (GJ)	0	-
Total energy consumed from renewable sources (A+B+C) (GJ)	16.52	14
From non-renewable sources		
Total electricity consumption (D) (GJ)	517,629	143,245
Total fuel consumption (E) (GJ)	161,520	95,247
Energy consumption through other sources (F) (GJ)		-
Total energy consumed from non-renewable sources (D+E+F) (GJ)	679,149	238,492
Total energy consumed (A+B+C+D+E+F) (GJ)	679,165	238,505
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) (GJ/INR Cr)	148.8	58.18
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy from operations adjusted for PPP) (GJ/USD Million)	302.6	120.2
Energy intensity in terms of physical Output (GJ/MT)	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

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, Reasonable Assurance has been undertaken by Sustainability Actions Private Limited for FY 2025-26.

Note 1: The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2026 by IMF which is 20.34 for India. Similarly, PY PPP conversion factor had been taken as 20.08 (Year 2025).

Note 2: As part of our initiative to strengthen the sustainability data management, we have increased the coverage of projects for the data collection. Hence the data reported this financial year is not comparable to the last financial year.

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.**

Not Applicable

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water		53,725
(ii) Groundwater	699,409	812,146
(iii) Third party water	3,085,272	1,104,729
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**3,784,680**	**1,970,601**
Total volume of water consumption (in kilolitres)	**3,742,965**	**1,970,601**
Water intensity per rupee of turnover (Water consumed / turnover)	820	470
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed /Revenue from operations adjusted for PPP)	1631	993.3
Water intensity in terms of physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

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

Yes, Reasonable Assurance has been undertaken by Sustainability Actions Private Limited for FY 2025-26.

Note 1: The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2026 by IMF which is 20.34 for India.

Note 2: As part of our initiative to strengthen the sustainability data management, we have increased the coverage of projects for the data collection. Hence the data reported this financial year is not comparable to the last financial year.

4. **Provide the following details related to water discharged:**

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water		
- No treatment	0	0
- With treatment -	0	0
(ii) To Groundwater		
- No treatment	0	0
- With treatment – Treatment	0	0
(iii) To Seawater		
- No treatment	0	0
- With treatment –	0	0
(iv) Sent to third parties		
- No treatment	0	0
- With treatment –	0	0
(v) Others		
- No treatment	0	
- With treatment –	124956	0
Total water discharged (in kiloliters)	**124956**	**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, Reasonable Assurance has been undertaken by Sustainability Actions Private Limited for FY 2025-26.

Note 1: The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2026 by IMF which is 20.34 for India.

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

Not Applicable.

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

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
NOx	mg/Nm^3	40.15	45.32
Sox	mg/Nm^3	17.53	25.88
Particulate matter (PM)	mg/Nm^3	8.29	10.04
Persistent organic pollutants (POP)	mg/Nm^3		-
Volatile organic compounds (VOC)	mg/Nm^3		-
Hazardous air pollutants (HAP)	mg/Nm^3	-	-
Others – please specify	mg/Nm^3	-	-

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tons of CO2 equivalent	13,323	-
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tons of CO2 equivalent	102,088	-
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)		25	-
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		51	-
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			-

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, Reasonable Assurance has been undertaken by Sustainability Actions Private Limited for FY 2025-26.

Note 1: The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2026 by IMF which is 20.34 for India

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

ACIL has undertaken various initiatives to reduce its greenhouse gas emissions, including the use of renewable energy sources to reduce Scope 2 emissions and deployment of CPCB-compliant DG sets to improve fuel efficiency and reduce Scope 1 emissions from its operations.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Waste generated (in metric tons)		
Plastic waste (A)	61.8	25.18
E-waste (B)	4.3	2.17
Bio-medical waste (C)	42.1	50.25
Construction and demolition waste (D)	24360.3	34423.78
Battery waste (E)	0.4	0.05
Radioactive waste (F)	0.00	-
Other Hazardous waste. Please specify, if any. (G)	200.9	280
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	92.4	935
Total (A+B + C + D + E + F + G + H)	**24762.2**	**35716.42**

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	5.4	8.71
Waste intensity per rupee of turnover adjusted Purchasing for Power Parity (PPP) (Total Revenue waste from generated / operations adjusted for PPP)	11.0	18.00
Waste intensity in terms of physical output		
Waste intensity (optional) – the relevant metric may be selected by the entity		
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	7667.86	11569.53
(ii) Re-used		
(iii) Other recovery operations		
Total	**7667.86**	11569.53
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	42.12	50.25
(ii) Landfilling	17052.21	24096.65
(iii) Other disposal operations		
Total	**17094.33**	**24146.90**

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, Reasonable Assurance has been undertaken by Sustainability Actions Private Limited for FY 2025-26.

Note 1: The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2026 by IMF which is 20.34 for India

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. As per prescribed Statutory Guidelines.

The Company follows a structured waste management approach as part of its Environmental and EHS Management Systems across all operations. Site-specific waste management plans are implemented at sites, based on the nature, quantity and disposal requirements of waste, with emphasis on the principles of Reduce, Reuse and Recycle (3Rs) to minimise waste generation. Recyclable materials such as paper and e-waste are systematically collected, segregated and handed over to authorised recyclers or approved vendors for responsible processing. Hazardous waste, wherever generated, is managed in accordance with applicable statutory requirements, including the Hazardous and Other Wastes (Management and Transboundary Movement) Rules and the conditions stipulated by the Central and State Pollution Control Boards (CPCB/SPCB), and is disposed of only through authorised agencies. Regular employee awareness and training programmes support effective waste segregation and handling practices.

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.
NOT APPLICABLE			

12. **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

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). 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. **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: According to Central Groundwater Board Ahluwalia construction's Sites located in Gautam Budh Nagar, Gurugram, Bangalore , Mohali are in zones where groundwater has been overexploited.

(ii) Nature of operations: Construction and Maintenance of Building

(iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kiloliters)		
(i) Surface water		41385.00
(ii) Groundwater		13665.00
(iii) Third party water		126928.85
(iv) Seawater / desalinated water	323458.00	41385.00
(v) Others		00.00
Total volume of water withdrawal (in kiloliters)	**323458.00**	**223363.85**

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total volume of water consumption (in kiloliters)	**246408.00**	**223363.85**
Water intensity per rupee of turnover (Water consumed / turnover)	0.000006	0.0000053
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	NA
- No treatment		
- With treatment – please specify level of treatment		
(ii) Into Groundwater	NA	NA
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into 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	47050.00	-

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.

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

Parameter	Unit	FY2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tons of CO2 equivalent	-	
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

3. **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. Not Applicable**

4. **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 (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	CPCB IV Compliance D.G. Sets	The use of CPCB Stage-IV compliant DG sets at project sites contributes to reducing greenhouse gas emissions by improving fuel efficiency and minimising emissions from on-site power generation.	The deployment of CPCB Stage-IV compliant DG sets at project sites has contributed to improved fuel efficiency and reduced emissions from on-site power generation, thereby supporting the Company's efforts to minimise its greenhouse gas emissions and environmental impact.

5. **Does the entity have a business continuity and disaster management plan? Give details in 100 words / web link.**

   Nil

6. **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.**

   No significant adverse environmental impacts associated with ACIL's value chain were identified or reported during the reporting period through its supplier engagement, procurement review and responsible sourcing processes.

7. **Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.**

   Approximately 10% of procurement spend from key/Tier-1 suppliers was covered through environmental sustainability assessments during the reporting period. The review considered supplier sustainability practices, relevant policies and certifications, environmental regulatory compliance, resource efficiency, emissions and waste management, and responsible sourcing practices, based on information available through onboarding, procurement reviews and supplier disclosures.

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. TWO**

   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 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.**

   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.

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web-link
NA					

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY 2025-26 (In ₹)
No rehabilitation and resettlement projects have been undertaken.						

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

The Company has established multiple channels to facilitate the receipt and resolution of community grievances, including dedicated access to the Legal and Compliance Officer's email ID, the Company's website, and project-level mechanisms.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	12%	10%
Directly from within India	65%	60%

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 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Rural	2%	
Semi-urban	4%	
Urban	21%	
Metropolitan	73%	

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

2. **Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:**

NO

S.NO.	State	Aspirational District	Amount Spent (In INR)

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? NO

(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**

S.No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
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. Not Applicable**

Name of the authority	Brief of the case	Corrective action taken
Not Applicable		

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	The Company has undertaken various CSR initiatives during the reporting period. The process of consolidating and systematically tracking beneficiary-level data across CSR initiatives is being strengthened to enable enhanced reporting in subsequent periods.	100%
2	Suraj Charitable Trust		100%
3	Amitasha Foundation		100%
4	Chandigarh University Technology Business INC		100%
5	Shree Krishnayan Desi Gauraksha Avam Gaulokedham Shewa Samiti (Regd.)		100%
6	Karam Chand Ahluwalia Hospital Medical Research Society		100%
7	Manghat Mani Educational Institute		100%
8	Social Shadow Foundation		100%

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.**

2. **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	Not Applicable
Safe and responsible usage	Not Applicable
Recycling and/or safe disposal	Not Applicable

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

	FY 2025-26			FY 2024-25		
	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	Nil	Nil	Nil	Nil	Nil	Nil
Advertising	Nil	Nil	Nil	Nil	Nil	Nil
Cyber-security	Nil	Nil	Nil	Nil	Nil	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.

	Number	Reason for recall
Voluntary recalls		
Forced recalles		

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.

The Company currently does not have a formal Cyber Security Policy in place; however, appropriate safeguards have been implemented to protect data stored on its servers and ensure data privacy and security. Further, the Company is in the process of formulating and implementing a comprehensive Cyber Security Policy to strengthen its information security framework.

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

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches: Nil

b. Percentage of data breaches involving personally identifiable information of customers: Nil

c. Impact, if any, of the data breaches: Not Applicable

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.**

   ACIL primarily operates on a B2B model, undertaking construction and infrastructure projects based on the specific requirements, specifications and contractual expectations of its clients. The Company maintains regular engagement with clients throughout the project lifecycle to understand their requirements and provide relevant information on project execution, construction methodologies, technological solutions and quality practices. Such interactions support effective project planning and execution while enabling ACIL to enhance quality, efficiency, safety and overall project outcomes in line with client expectations and applicable industry standards.

3. **Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.**

   Not Applicable

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)**

   Not Applicable