

Annexure-VIII of Board's Report
BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT
Pursuant to the provision of Regulation 34(2) (f) of
SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

SECTION A : GENERAL DISCLOSURES :

I. Details of the listed entity :

S. No.	Particulars	Details
1.	Corporate Identity Number (CIN) of the Company	L74899HR1995PLC053860
2.	Name of the Company	Action Construction Equipment Limited ("ACE")
3.	Year of incorporation	1995
4.	Registered office address	Dudhola Link Road, Dudhola, Palwal, Haryana – 121102
5.	Corporate address	Dudhola Link Road, Dudhola, Palwal, Haryana – 121102
6.	E-mail	cs@ace-cranes.com
7.	Telephone	01275-280111, 01275-280103
8.	Website	www.ace-cranes.com
9.	Financial year for which reporting is being done	2025-26
10.	Name of the Stock Exchange(s) where shares are listed	• National Stock Exchange of India Limited ("NSE") • BSE Limited ("BSE")
11.	Paid-up Capital	₹ 23,81,66,392
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. Rajan Luthra Chief Financial Officer Tel No : 01275-280172 E-mail : cs@ace-cranes.com
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).	The disclosure under this report covers the standalone operations of Action Construction Equipment Limited, in India, unless otherwise stated.
14.	Name of Assurance Provider	SGS India Private Limited
15.	Type of Assurance Provider	Reasonable assurance of BRSR Core indicators.

II. Products/services

16. Details of business activities (accounting for 90% of the turnover): (Diversification of Product required if Available)

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing	Manufacturing, sale, marketing and customer supports of construction equipment products and agri machinery products.	100

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

S. No.	Products/Services	NIC Code	% to total Turnover contributed
1.	Construction Equipment Products	2824	92.34
2.	Agri Machinery Products	2821	7.66
Total			100

III. Operations :

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

Location	Number of plants	Number of offices	Total
National	8 (Out of these, six plants are at one location i.e. Dudhola)	17	25
International	-	1	1

19. Markets served by the entity:

A. Number of locations

Locations	Number
National (No. of States)	National: Across India, 28 states and 8 union territories
International (No. of Countries)	More than 37 Countries

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

6.20%

C. A brief on types of customers

Action Construction Equipment Limited (ACE) serves a diverse customer base across India and more than 37 countries, including the Middle East, Africa, Asia, and Latin America. The Company's customers span multiple sectors, reflecting the wide application of its construction equipment, material handling solutions, and agri machinery.

The key customer segments are as follows:

- **Construction and infrastructure companies** – Large and medium enterprises engaged in road development, building construction, bridges, and urban infrastructure projects.
- **Industrial and manufacturing companies** – Entities operating in metals, cement, coal, power, and heavy engineering sectors that require reliable material handling and lifting equipment.
- **Government and defence agencies** – Public sector undertakings, state government project authorities, and defence establishments utilizing ACE equipment for logistics, construction, and maintenance operations.
- **Mining and quarrying companies** – Operators involved in the extraction of minerals, aggregates, and coal, who depend on cranes, loaders, and vibratory rollers for their daily operations.

- **Equipment rental companies** – Fleet owners and rental service providers who lease construction equipment to end users on a short term or project specific basis.

ACE's products play a critical role in infrastructure development, industrial projects, mining activities, power generation, and the defence sector. The Company supports this wide customer base through a robust sales and service network comprising over 100 locations and 13 regional offices in India, backed by a strong export presence.

IV. Employees

20. Details as at the end of financial year :

A. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Employees						
1.	Permanent (D)	1500	1480	98.67%	20	1.33%
2.	Other than permanent (E)	-	-	-	-	-
3.	Total employees (D + E)	1500	1480	98.67%	20	1.33%
Workers						
4.	Permanent (F)	-	-	-	-	-
5.	Other than Permanent (G)	3832	3829	99.92%	3	0.08%
6.	Total Workers (F + G)	3832	3829	99.92%	3	0.08%

B. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Differently Abled Employees						
1.	Permanent (D)	1	1	100%	-	-
2.	Other than permanent (E)	-	-	-	-	-
3.	Total differently abled employees (D + E)	1	1	100%	-	-
Differently Abled Workers						
4.	Permanent (F)	-	-	-	-	-
5.	Other than Permanent (G)	-	-	-	-	-
6.	Total differently abled workers (F + G)	-	-	-	-	-

21. Participation/Inclusion/Representation of women :

Particulars	Total (A)	No. and Percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	3	37.50%
Key Management Personnel (Other than Board Member)	2	-	-

22. Turnover rate for permanent employees and workers (disclose trends for the past 3 years) :

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	22.33%	0.07%	22.40%	20.80%	0.50%	21.30%	30.96%	0.07%	31.03%
Permanent Workers	-	-	-	-	-	-	-	-	-

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

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

S. No.	Name of the holding / subsidiary / associate Companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Crane Kraft India Private Limited	Wholly Owned Subsidiary	100.00	No
2.	Namo Metals	Partnership firm	90.00	No
3.	ACE Emergency Response Service Trust	Trust	100.00	No
4.	Action Construction Equipment Limited Employees Welfare Trust	Trust	100.00	No

Note :

- During FY 2025-26, the Company entered into an Investment and Shareholders' Agreement with Kato Works Co., Ltd. for formation of a joint venture in India, pursuant to which ACE KATO Private Limited was incorporated on March 11, 2026. The initial capital of the JV Company was infused by the Company on April 19, 2026, i.e. after the end of FY 2025-26. Accordingly, the Company has not considered ACE KATO Private Limited as a subsidiary/joint venture for FY 2025-26. The JV Company is yet to commence its business operations and its shareholding is proposed to be restructured to 50:50 between the Company and Kato Works Co., Ltd.
- During the year ended March 31, 2026, the Company's subsidiary ("SC Forma SA") was liquidated and the Company received a net consideration of ₹ 1,434 lakhs on September 03, 2025.

VI. CSR Details :

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013 : Yes

(ii) Turnover

FY 2025-26: ₹ 32,73,67,76,355

FY 2024-25: ₹ 33,20,31,75,815

(iii) Net worth

FY 2025-26: ₹ 20,01,18,94,677

FY 2024-25: ₹ 15,97,31,12,727

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			FY 2024-25		
		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 ¹	https://www.ace-cranes.com/home/investor-policies-and-programme-codes	-	-	-	-	-	-
Investors ² (other than shareholders)	https://www.ace-cranes.com/home/investor-policies-and-programme-codes	-	-	-	-	-	-
Shareholders	https://www.ace-cranes.com/home/investor-policies-and-programme-codes	09	NIL	-	08	NIL	-
Employees and workers ³	https://www.ace-cranes.com/home/investor-policies-and-programme-codes	07	NIL	-	12	NIL	-
*Customers ⁴	https://www.ace-cranes.com/home/investor-policies-and-programme-codes	29	10	-	18	7	-
Value Chain Partners	https://www.ace-cranes.com/home/investor-policies-and-programme-codes	-	-	-	-	-	-
Other (please specify)	https://www.ace-cranes.com/home/investor-policies-and-programme-codes	-	-	-	-	-	-

*Customers complaints include only legal notices and consumers cases filed with Hon'ble courts.

The organization is committed to creating a culture that encourages high standards of ethics and upholds decent and safe working conditions for the entire workforces. Weblink : <https://www.ace-cranes.com/home/investor-policies-and-programme-codes>.

¹Communities while interacting during the community engagement programmes can report their grievances.

²Investors and stakeholders can correspond with the Company by sending an e-mail to cs@ace-cranes.com and to RTA at admin@skylinerta.com.

³Employees and workers can report any grievance by sending an e-mail to HR Department.

⁴Consumers can report grievances through toll-free number 1800-1800-004 and can send e-mail at helpdesk@ace-cranes.com.

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Climate Change	Risk	ACE's manufacturing is energy-intensive, contributing to GHG emissions. Vulnerable to transition risks like India's tightening carbon regulations (e.g., carbon tax, mandatory reporting), raising operational costs.	Transition to renewable energy (solar for factory operations). Invest in energy efficient machinery and R&D for electric /hybrid equipment.	Negative – Short term CAPEX for renewable infrastructure and compliance systems; potential carbon tax liability not yet offset by savings.
2.	Energy	Risk & Opportunity	Energy is a major operational cost. Grid electricity and diesel prices are volatile; outages can halt production. Efficient use and renewables offer.	Conduct regular energy audits, install energy efficient motors/VFDs, optimise production scheduling.	Positive – Reduced grid and diesel consumption leads to lower energy bills; net metering income. Prior year's resource efficiency measures.
3.	Water Consumption and Withdrawal	Risk	Water critical for manufacturing. Sourcing from water stressed regions poses supply disruption risk. Liquid Waste Management Rules, 2024 mandate reuse targets; non compliance leads to CGWA penalties.	Install rainwater harvesting and STPs to treat and reuse wastewater. Aim for zero liquid discharge.	Negative – Upfront investment in treatment and harvesting infrastructure; increased operational costs for recycling.
4.	Air Pollution	Risk	Manufacturing processes (welding, painting) and diesel equipment generate VOCs, particulate matter. Stricter NCAP compliance could lead to production curbs or fines.	Implement advanced emission control systems, transition to low VOC paints, replace diesel equipment with electric.	Negative – Capital investment in abatement technology and ongoing compliance monitoring costs.
5.	Health and Safety Workforce	Risk	Heavy equipment manufacturing involves high risk activities (welding, lifting, painting). Serious injury or fatality can cause shutdowns, regulatory action under Factories Act, and reputation damage.	Maintain ISO 45001 certified system. Regular safety training, hazard identification, near miss reporting. Invest in advanced PPE and ergonomic workstations.	Negative – Direct costs from accidents (compensation, fines, higher insurance premiums) and production loss.

6.	Value, Ethics and Compliance	Risk	ACE recognises that value ethics compliance are essential for its reputation and trust in the market and society. ACE faces the risk of legal or regulatory violations or ethical breaches that could harm its image and performance.	To mitigate this risk, ACE has established a Code of Conduct that outlines the values and principles that guide its actions and decisions. ACE also has various policies and procedures that ensure compliance with all applicable laws and regulations in the countries where it operates. ACE also conducts regular trainings, audits, reviews, and assessments to monitor and ensure compliance and ethical conduct across the organisation. ACE also has a whistle blower mechanism that allows anyone to report any suspected or actual violations or breaches without fear of retaliation.	Positive – Strong ethical practices and regulatory compliance enhance stakeholder trust, strengthen corporate reputation, reduce legal and compliance risks, improve governance, and support sustainable business growth by increasing customer, investor, and employee confidence.
7.	Workers in the Value Chain Human Rights	Risk	Supply chain involves raw material extraction and component manufacturing where forced labour, child labour, or unsafe conditions may occur. Non compliance with Modern Slavery Act or negative media exposure disrupts supply and damages brand.	Implement Supplier Code of Conduct aligned with ILO standards. Third party audits for high risk suppliers. Grievance mechanisms for supply chain workers.	Negative – Audit and remediation costs; potential penalties or product seizure if violations are found.
8.	Customer Satisfaction	Opportunity	ACE's brand is built on "value for money", quality, and timely service. High satisfaction drives repeat business and market leadership (ISO 9001 certified).	Maintain robust service network, digital feedback platforms, continuous product reliability improvement.	Positive – Higher revenue from repeat sales, reduced warranty claims, stronger brand equity and premium pricing.
9.	New Technologies	Opportunity	Consumers looking for smart, easy-to-use, energy efficient, technologically advanced products.	The ACE brand has long been associated with well-engineered products and smart solutions by prioritising deep understanding of consumer needs; R&D center helps enhance our capabilities in enhancing world class innovation and optimize product efficiencies.	Positive – Adoption of new technologies drives product innovation, improves operational efficiency and product quality, enhances customer satisfaction, strengthens market competitiveness, increases revenue opportunities, and supports long-term sustainable growth.
10.	Business Disruptions and Delays	Risk	Natural disasters, supply chain interruptions, geopolitical tensions, pandemics, cyberattacks or regulatory shutdowns can halt production. Delays cause financial.	Diversify sourcing, maintain strategic inventory, ERP for early detection. Business continuity plans for key sites.	Negative – Lost revenue, idle labour costs, expediting expenses, penalties for late delivery, and potential customer attrition.

SECTION B : MANAGEMENT AND PROCESS DISCLOSURES :

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

S. No.	PRINCIPLE DESCRIPTION
P1	Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.
P2	Businesses should provide goods and services in a manner that is sustainable and safe.
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains.
P4	Businesses should respect the interests of and be responsive to all its stakeholders.
P5	Businesses should respect and promote human rights.
P6	Businesses should respect and make efforts to protect and restore the environment.
P7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.
P8	Businesses should promote inclusive growth and equitable development.
P9	Businesses should engage with and provide value to their consumers in a responsible manner.

S. No.	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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	The Policies of the Company are placed on the Company's website and the same can be accessed through the weblink: https://www.ace-cranes.com/public/front/pdf/Business%20Responsibility%20and%20Sustainability%20Policy.pdf								
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	N	N	N	N	N	N	N	N	N
4.	Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 9001: 2015, ISO 14001: 2015, ISO 45001: 2018, & 5S workplace organizing management system.								

5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	ACE is committed to strengthening its environmental sustainability performance through increased adoption of renewable energy, resource conservation, and operational efficiency initiatives. • As part of its renewable energy roadmap, the Company is in the process of sourcing Solar Power through an arrangement with M/s Hexa Energy HR1 Private Limited. The Company aims to meet up to 50% of its electricity requirement through renewable energy sources over the coming years, subject to regulatory and operational considerations. • The Company is also undertaking various energy efficiency initiatives across its operations. These include the phased installation of Variable Frequency Drives (VFDs) in existing motors to optimize energy consumption and the replacement of lower-efficiency motors with IE3 and IE4 energy-efficient motors. In addition, new machinery procurement is being aligned with the Company's objective of adopting high-efficiency IE3 and IE4 rated motors wherever technically feasible. • To promote responsible energy consumption, the Company has initiated measures to maintain air-conditioning temperatures at 24°C instead of 22°C in applicable areas, thereby contributing to energy conservation without compromising operational requirements. • The Company plans to implement a diesel distribution system through dedicated pipelines and pumping arrangements to facilitate the efficient transfer of diesel within the facility. The initiative is expected to eliminate the need for internal vehicular movement for diesel transportation, thereby reducing fuel consumption, minimizing vehicular emissions, and enhancing operational efficiency. • To reduce plastic waste generation and enhance resource efficiency, the Company plans to implement a Hydraulic Oil Distribution System in Plant 4. The initiative is expected to eliminate the use of plastic drums for hydraulic oil handling and promote environmentally responsible material management practices. • Further, the Company is evaluating the installation of a smaller-capacity Diesel Generator (DG) set for low-load operations in Steel Fab Plant. This initiative is expected to optimize fuel consumption, improve energy efficiency, and contribute to the reduction of associated emissions. These initiatives form part of ACE's ongoing commitment to sustainable manufacturing and environmental stewardship
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6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	During FY 2025-26, the Company made substantial progress in implementing its energy efficiency and resource conservation initiatives. Key measures completed during the year included the installation of motion sensors in washrooms, corporate offices, and meeting rooms for automated lighting control, replacement of conventional lighting with LED lighting across plants and office premises, implementation of energy conservation practices through switching off lights and fans during tea and lunch breaks, enhancement of power factor from 0.95 to 0.99 through improvement of power factor correction systems; installation of timer panels for automatic switching of LED high-bay lights across production shop floors, and continued focus on low-cost automation and technology improvements to optimize resource utilization. The Company also implemented automatic timer-based controls for air-conditioning systems in the corporate office. The rollout of this initiative across other locations is being evaluated based on operational requirements and technical feasibility. Additionally, regard to renewable energy adoption, the Company continued to operate its rooftop and carport solar power installations with an aggregate installed capacity of 2,478.90 kWp. Further, the proposed participation in a 1.5 MW solar power project through an arrangement with M/s Hexa Energy HR1 Private Limited remains under implementation. The project is progressing as planned and is subject to completion of necessary agreements, regulatory approvals, and operational formalities.
Governance, Leadership and Oversight		
7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements	At ACE, sustainability is a core part of our business strategy. We are committed to creating long-term value through responsible environmental, social, and governance (ESG) practices. During FY 2025-26, we strengthened our sustainability initiatives by transitioning our crane portfolio to BS-V compliant engines, reducing emissions and improving fuel efficiency. We also enhanced energy efficiency through LED lighting, motion sensor controls, timer-based automation, power factor improvement, and process optimization. We further expanded our renewable energy efforts through the continued use of our solar power installations and by sourcing solar power from M/s Hexa Energy HR1 Private Limited, increasing the share of renewable energy in our overall electricity consumption. Going forward, we will continue to strengthen our sustainability performance by improving resource efficiency, expanding the use of clean energy, and integrating sustainable practices across our operations to create long-term value for our stakeholders while contributing to a greener future.

8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).										Mr. Sorab Agarwal Whole Time Director DIN: 00057666										
9.	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.										Yes, the Company has specified Board-level committees responsible for decision making on sustainability related issues. The CSR Committee reviews social performance, including community engagement, CSR projects, and social impact indicators. The Risk Management Committee assesses and reviews identified environmental, social, and governance (ESG) risks and ensures appropriate mitigation measures are in place, also on an annual basis. Additionally, the Board of Directors reviews the overall business responsibility and sustainability performance of the Company annually, while senior management periodically monitors business responsibility performance and reports to the Board.										
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)										
P 1		P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9			
	Performance against above policies and follow up action.	Directors and Senior Management of the Company									Annually										
	Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliance.	Directors and Senior Management of the Company									Annually										
11	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? Yes/No). If yes, provide name of the agency.										P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	No. However, the Company has obtained third-party certifications for its management systems from UK Global Certification under ISO 9001:2015, ISO 14001:2015, ISO 45001:2018, and ISO 50001:2018. These certifications validate the Company’s management systems and should not be construed as an independent assessment.	

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

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the Principles material to its business (Yes/No)						NA			
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)						NA			
The entity does not have the financial or/human and technical resources available for the task (Yes/No)						NA			
It is planned to be done in the next financial year (Yes/No)						NA			
Any other reason (please specify)						NA			

SECTION C : PRINCIPLE WISE PERFORMANCE DISCLOSURE :

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 training and awareness programmes held	Topics principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors & Key Managerial Personnel	5	- Internal Financial Control Systems - Corporate Governance Practices - Code of conduct and Ethics - Update on Business and operational strategy - BRSR and ESG awareness - Risk Management - Corporate governance practices - Cyber security awareness - Corporate Social Responsibility (CSR) strategy and initiatives; - Statutory and regulatory compliances;	100%
Employees other than BOD and KMPs	14	- Technical training on Stage -V Make TATA - Technical training on Stage -V Make TATA, Hydraulic, transmission and electrical system - Awareness session on National Pension Scheme - Hand Safety - Safe operation maintenance and safety system - Environmental health & safety - Cyber fraud awareness - Mobile radiation safety - Respiratory and welding protection - Masterclass on AI for business leaders	35.33%
Workers	1	Technical Induction Training	84.55%

2. Details of fines / penalties / punishment / award / compounding fees / settlement amount paid in proceedings (by the entity or by Directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format.

(Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

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

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
NIL	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's anti-corruption and antibribery provisions form an integral part of its Code of Conduct Policy ("COC"). To ensure ongoing relevance and effectiveness, the COC Policy is reviewed annually by the Board of Directors. All new hires are required to undergo mandatory training on the COC, reinforcing the Company's stance against corrupt practices. ACE firmly believes in maintaining high ethical and legal standards across all its operations and is committed to imbibing the appropriate regulatory framework to govern its business performance. The policy is available at: <https://www.ace-cranes.com/home/investor-policies-and-programme-codes>.

5. Numbers of directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:

	FY 2025-26	FY 2024-25
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	NIL	NIL
Workers	NIL	NIL

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

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors.	NIL	NIL	NIL	NIL
Number of complaints received in relation to issues of Conflict of Interest of the KMPs.	NIL	NIL	NIL	NIL

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

Not Applicable

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 payable	121	102

9. Openness 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	FY 2024-25
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 a % of total sales	38%	46%
	(b) Number of dealers / distributors to whom sales are made	455	491
	(c) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	50.26%	49.07%
Share of RPTs in	(a) Purchases (Purchases with related parties / Total Purchases)	1.82%	0.09%
	(b) Sales (Sales to related parties / Total Sales)	1.97%	2.07%
	(c) Loans & Advances (Loans & Advances given to related parties / Total loans & Advances)	0.00	0.00
	(d) Investments (Investments in related parties / Total Investment made)	0.60%	1.00%

*Company's vendors of material goods and services are not trading houses, and it is important to note that there is no specific guidance on trading houses in the SEBI BRSR guidelines.

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.**

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	0.045%	3.63%	The Company has invested on the research and innovation which have resulted in reduction of emission and improve the efficiency of the processes.
Capex	-	-	-

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

No

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

NA

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

The Company has implemented a structured system for safe handling, recycling, and disposal of waste generated from its operations, in compliance with applicable environmental regulations. Due to the nature of our products, end-of-life product take-back or reclamation is not applicable. However, all waste streams generated during operations are responsibly managed through authorized agencies.

(a) Plastics : (including packaging):

No significant plastic waste is generated from the Company's operations. All plastic waste generated in the plant premises is disposed off through an authorized recycler/third parties approved by the Central Pollution Control Board or the State Pollution Control Board.

(b) E-waste:

E-waste generated from IT and electrical equipment is disposed of through authorized recyclers in accordance with E-Waste Management Rules.

(c) Hazardous waste:

Hazardous wastes such as used oil and contaminated containers are handed over to State Pollution Control Board approved vendors for recycling or disposal at authorized facilities.

(d) Other waste :

Non-hazardous waste is segregated at source and sent to authorized recyclers/third parties for reuse or recycling. The Company continues to focus on waste minimization, regulatory compliance, and environmentally responsible disposal practices.

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.**

No, Extended Producer Responsibility (EPR) is not applicable to the company's activities.

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	% of Employees covered by										
	Total (A)	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	1480	964	65.14%	1480	100%	-	-	-	-	-	-
Female	20	7	35%	20	100%	20	100%	NA	NA	-	-
Total	1500	971	64.73%	1500	100%	20	100%	-	-	-	-
Other than permanent employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

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

Category	% of Workers covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number	%(B/A)	Number	%(C/A)	Number	%(D/A)	Number	%(E/A)	Number	%(F/A)
Permanent workers											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-
Other than Permanent workers											
Male	3829	-	-	3829	100%	-	-	-	-	-	-
Female	3	-	-	3	100%	-	-	-	-	-	-
Total	3832	-	-	3832	100%	-	-	-	-	-	-

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

	FY 2025-26	FY 2024-25
Cost incurred on the well-being measures as a % of total revenue of the company	0.06%	0.01%

*All expenses related to staff welfare including Employee Insurance, Benefits, Rewards, Reimbursements and other staff related expenses. These expenses exclude salary/wages and contributions to PF.

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	4%	83.58%	Yes	Eligibility as per ESIC Act.		

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's premises are fully accessible to individuals with disabilities, in compliance with the requirements of the Rights of Persons with Disabilities Act, 2016. Furthermore, ACE offers comprehensive assistance to ensure that all visitors, employees, and workers are accommodated with ease. No additional steps are currently needed as the existing infrastructure and support systems already meet the mandated accessibility standards.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web link to the policy.

Yes. The Company is committed to ensuring that existing employees, job applicants and workers are treated fairly in an environment free from discrimination based on race, gender, religion or beliefs, disability, age, sexual orientation, gender identity, gender expression, and so on. This commitment applies to all aspects of employment, including recruitment, promotion, training, compensation, and other employment practices. The Company promotes equal treatment and opportunities for all employees. The employee Code of Conduct specifically prohibits discrimination in all its manifestations, including on the grounds of disability as outlined in the Rights of persons with Disabilities Act, 2016. The Company strives to create a workplace that values diversity and inclusion for all employees, and the equal opportunity policy is regularly communicated to all staff.

The link to the policy is: <https://www.ace-cranes.com/home/investor-policies-and-programme-codes>.

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	-	-	-	-
Female	-	-	-	-
Total	-	-	-	-

*During the financial year 2025-26, no permanent employees availed parental leaves accordingly the return to work rate and retention rate are not applicable.

** ACE does not have permanent workers.

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.

Type of worker	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes. ACE has a Whistle Blower Policy accessible to internal stakeholders and available on the Company's website. For permanent employees (the mechanism is currently applicable only to permanent employees as it is emailbased), any unethical matter is to be reported to the employee's supervisor or reporting manager. For organisational issues, performance and appraisalrelated concerns, or if the complaint is against the supervisor or reporting manager, the grievance is directed to the Human Resource Manager. Grievance redressal is also facilitated through email. All complaints are reviewed periodically, investigations are carried out, followed by strict disciplinary action. The Audit Committee oversees the mechanism, and issues are discussed in board meetings. For other than permanent employees and other than permanent workers (e.g., contract workers), the respective contractor takes care of any grievances raised by the employee or worker. The Whistle Blower Policy can be accessed at: https://www.ace-cranes.com/home/investor-policies-and-programme-codes .
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

7. Membership of employees and worker in association(s) or unions recognised by the listed entity: NIL

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	-	-	-	-	-	-
Female	-	-	-	-	-	-
Total Permanent Workers						
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-

*The Company does not have any permanent workers on its rolls. Contractual workers are engaged through third-party contractors, and accordingly, the disclosure relating to permanent workers is not applicable. Further, none of the permanent employees are members of any association(s) or union recognised by the Company.

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	1480	44	2.97	486	32.84	1472	-	-	564	38.32
Female	20	-	-	-	-	20	-	-	7	35
Total	1500	44	2.93	486	32.84	1492	-	-	571	38.27
Workers										
Male	3829	-	-	3240	84.62	4093	-	-	591	14.43
Female	03	-	-	-	-	03	-	-	-	-
Total	3832	-	-	3240	84.62	4096	-	-	591	14.43

*All employees and workers were provided training on health & safety measures during the month long celebration of "National Safety Month" in March 2026.

The Company continued to strengthen its safety culture through a range of awareness, training and engagement initiatives for employees and workers during the year. These included the observance of National Safety Month and National Road Safety Week across plants, during which safety pledges, leadership addresses, safety walks, hazard identification activities, PPE adherence training, toolbox talks, safe machine operation training, and road safety training covering traffic rules, signs and symbols were conducted. The Company also implemented Safety Induction Programmes (SIP), process-wise safety do's and don'ts, regular safety audits, hazard reporting initiatives, monthly safety meetings, and awareness activities such as poster and slogan competitions to reinforce safe workplace practices.

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	%(B/A)	Total (C)	No. (D)	%(D/C)
Employees						
Male	1480	1123	75.88%	1472	1472	100%
Female	20	18	90.00%	20	20	100%
Total	1500	1141	76.07%	1492	1492	100%
Workers						
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note : This information relates to employees on the direct rolls of the company and does not include contractual workers, performance and career development review of workers are done by contractors .

*The performance review duration is June-July in the FY2025-26. The figures are calculated basis the total number of employees at the end of FY.

10. Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?

Yes, the Company acknowledges that the identification of workrelated hazards is crucial for ensuring the safety of its people. Each plant implements aspect impact and hazard identification, risk assessment, and definition of controls to ensure that EHS operations are conducted with care. Every manufacturing location has an occupational health and safety management system. The coverage of the system includes the following elements as evidenced by Company documents: a defined Safety Committee

and Single Point of Contact (SPOC) at plant level; MLMR (My Life My Responsibility) internal training program for all associates and staff based on 4W2H way, along with external training on a free of cost basis; a Safety Oath taken in all plants before starting work; mandatory adherence to Personal Protective Equipment (PPE), including a specific Safety Circular for work at height with clear disciplinary consequences (warning letter, increment freeze, or termination) for noncompliance; regular Safety Walks and Audits in all plants to identify hazards and solutions; a formal incident analysis format with solutions based on elimination, substitution, engineering control, and training; Safety Induction Program (SIP) implemented in multiple plants; Tool Box Talk (TBT) and Hazard Identification initiative called “1 Staff 1 Hazard”; celebration of National Safety Council drives such as Road Safety Week, Environment Day, and National Safety Month with prize distribution; Safety Pocket booklets shared among all associates and staff; a Work Permit system specifying safety instructions for contractors (e.g., PPE use, safety belts for work above 3 meters, fire extinguishers, gas cylinder regulators, scaffolding by competent persons, flashback arresters, etc.); a Hazard Identification and Elimination Sheet (Khatra Pahchan Sheet) for recording hazard details and solutions, reviewed by Incharge, HOD, and Plant Head; and training cum shop floor assessments conducted by external agencies. The system covers all permanent employees, workers, and contractors as applicable.

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’s risk assessment process is elaborated with clearly defined departmental and individual roles and responsibilities, along with monitoring of control measures, competencybased training and awareness of individuals associated with such activities, all in support of our goal of preventing incidents, injuries, occupational disease, emergency control and prevention, and business continuity. For all activities — whether routine (e.g., regular production, material handling) or nonroutine (e.g., permit required jobs, projectbased activities, maintenance shutdowns) — the Company has undertaken its own self assessments in specific areas including electrical safety, fire safety, machine safety, and other identified risk zones. The self assessment methodology involves systematic identification of potential hazards (e.g., moving parts, electrical panels, flammable materials), evaluation of associated risks based on likelihood and severity, determination of control measures (engineering controls, administrative controls, PPE), and periodic review of effectiveness. These assessments are documented and reviewed by the respective department heads and plant safety SPOCs to ensure completeness and actionability.

Additionally, the Company has initiated a structured safety induction programme for all associates (workers), which includes training on hazard recognition for both routine tasks and nonroutine activities that may arise during the course of work. A safety pocket booklet has been distributed among all employees and workers to reinforce awareness regarding workplace hazards, safe work practices, and emergency response. The booklet serves as a quick reference guide for identifying common hazards in daily operations. Furthermore, before starting any work, all plant personnel are required to take a safety oath, which reaffirms their individual commitment to identifying and mitigating risks as part of their daily duties. For non routine or highrisk activities, the Company’s work permit system acts as an additional control mechanism, ensuring that specific hazards associated with such tasks are identified, assessed, and communicated to the work team before the activity commences. This integrated approach ensures that both routine and non routine operations are covered under the Company’s hazard identification and risk assessment framework.

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

Yes, the Company urges its employees to record near miss situations discovered during various operations. These near misses are then classified, and an action plan is developed and implemented to prevent recurrence. Each manufacturing facility has a specific protocol in place for reporting workrelated hazards, injuries, hazardous conditions, and unsafe activities. Target dates are provided to workers for near miss incident resolution. The reporting process is as follows: a worker reports the nearmiss or hazard to the plant safety SPOC (Single Point of Contact), who then escalates the matter to the plant head and safety officer for further action. Regarding the ability of workers to remove themselves from such risks, the documented process focuses on reporting and subsequent resolution through the action plan, but there is no explicit provision described for workers to unilaterally remove themselves from a hazardous situation before it is addressed.

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

Yes, all employees of the Company have access to non-occupational medical and healthcare services through coverage under health insurance and the ESI (Employees’ State Insurance) scheme. This ensures that employees can receive medical attention for illnesses or health conditions not arising from their work.

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

Safety Incident/Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	-	-
	Workers	1.05	-
Total recordable work-related injuries	Employees	-	7
	Workers	9	-
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

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

- ACE manufacturing plants hold certifications in the 5S workplace organising management system.
- Regular risk assessments are conducted to identify potential hazards in the workplace.
- Each employee has access to and is trained to use appropriate PPE such as gloves, helmets, and shoes to protect against specific hazards.
- Inherently safe machinery is a priority, with the goal of zero level1 incidents.
- Process guidelines are followed to ensure safety and compliance.
- Employee motivation is fostered through activities and celebrations such as National Safety Week and Environment Week.
- Organisation wide training, awareness programs, and motivational activities are conducted to promote safe behaviour and engagement.
- A Reward/Recognition & Consequence Management system has been implemented to address work behaviours and situations, ensuring accountability and reinforcing safety practices.
- Management monitors performance in safety, environment, and compliance on a periodical basis, with a well defined structure for accountability.
- Adherence to local, state, and national regulations, including ISO 45001:2018 standards, guides the Company's comprehensive safety policies and procedures.
- Regular training sessions on health and safety protocols, first aid, fire drills, and machinery handling are provided to ensure the workforce is wellinformed.
- Safety is a top priority at every manufacturing plant, with separate safety committees ensuring the participation of both workers and management.
- Training and development opportunities are regularly offered to employees, focusing on safety, environment, and compliance.

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

Category	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	NIL	NA	-	3	NIL	-
Health & Safety	NIL	NA	-	4	NIL	-

14. Assessments for the year:

	% of your plants and offices that were assessed by entity or statutory authorities or third parties)
Health and safety practices	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.

Corrective actions taken or underway to address safety-related incidents: Any safety-related incidents that occur are thoroughly reviewed to identify areas for improvement. Based on these reviews, company-wide enhancements are implemented to prevent recurrence. Additionally, our dedicated site leadership takes immediate action to address any safety concerns as they arise.

Significant risks / concerns arising from assessments of health & safety practices and working conditions: We have implemented a robust safety system that includes regular safety inspections, operation control, monitoring, audits, and assessments to proactively identify and mitigate any potential risks. Through these ongoing assessments, any identified risks or concerns are addressed promptly by site leadership to ensure a safe working environment for all employees. No significant unaddressed risks have been identified beyond those already managed through the existing safety system.

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.

- ACE follows a structured stakeholder identification process involving cross-functional inputs from senior management, HR and CSR teams.
- Stakeholder mapping is conducted across the entire value chain to identify internal and external groups affected by or interested in the Company's operations.
- Each identified group is analyzed based on influence, dependency, and potential impact from the Company's activities.
- The list of key stakeholder groups is reviewed annually by departmental heads and validated by senior management.
- Based on this process, the key stakeholder groups include: employees, workers, customers, investors, suppliers, local communities, regulators, and industry associations.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group(Yes/ No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/Half yearly/ Quarterly / others please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors/ Shareholders	No	Annual General Meeting, Financial result declarations (Quarterly/ Audited), Media releases, Investor calls and meets, Dedicated email for investor relations, Company website.	Quarterly (for financial results); Event-based (for AGM); As required for investor calls.	Purpose : To ensure financial resilience and long-term growth. Key Topics: Financial performance, strategic direction, business continuity, risk management, corporate governance, and adherence to regulatory frameworks. Concerns raised: Transparency in financials, management of market risks, and sustainability strategy.

Employees	No	Meetings, Employee engagement activities (e.g., team building), Capability building workshops & training, Performance management system, Rewards and recognition programs, Festive celebrations (e.g., Diwali), Notice boards, Internal email, Employee portal.	Regular/Continuous (daily through operations; quarterly/ half-yearly through reviews and town halls).	Purpose: To enhance competitiveness, confirm market leadership, and foster a high-performance culture. Key Topics: Career progression, skill development, workplace safety, health and well-being, performance feedback, and employee recognition. Concerns raised: Safe working environment, clarity on performance expectations, and opportunities for professional growth.
Suppliers	No	One-to-one meetings, Regular operational reviews, Email, Vendor portal, Annual vendor meets.	Regular/Continuous (monthly/quarterly operational reviews; annual strategic meets).	Purpose: To maintain seamless business operations and ensure supply chain resilience. Key Topics: Procurement practices, quality standards, compliance, timely payments, and integration of sustainability expectations into the supply chain. Concerns raised: Consistency of supply, adherence to quality parameters, and prompt settlement of dues.
Consumers	No	Dedicated relationship/sales team, Customer portal (for order and service tracking), Email, Annual customer satisfaction surveys, Industry events.	Continuous (daily through sales/support); Annual surveys.	Purpose: To deliver quality products and services that meet evolving needs. Key Topics: Product performance, quality assurance, safety standards, innovation, delivery timelines, and after-sales support. Concerns raised: Product reliability, on-time delivery, and responsiveness to feedback.
Local Communities	Yes (Near plant locations)	Community meetings, CSR team interactions, Notice boards in local areas, Pamphlets, Company website (CSR page).	As per planned activities (quarterly/ half-yearly for ongoing CSR projects); Event-based for specific initiatives.	Purpose: To contribute to local development and address socio-environmental impacts. Key Topics: Employment opportunities, local infrastructure development, environmental impact (e.g., dust, noise, waste), and community health and safety (e.g., road safety awareness). Concerns raised: Local employment generation, environmental protection, and support for community well-being.

Regulators/ Government	No	Form filings (e.g., MCA, SEBI), Periodic submissions, Email, Website, Direct communication during inspections.	As required by law (for filings and submissions); As needed for compliance clarifications.	Purpose: To ensure legal and statutory compliance. Key Topics: Adherence to laws (e.g., Factories Act, ESG mandates), tax filings, environmental clearances, and safety regulations. Concerns raised: Regulatory compliance, timely reporting, and adherence to prescribed standards.
Value Chain Partners	No	Business reviews, Collaborative meetings, Email, Partner portal.	Quarterly / As required for specific projects.	Purpose: To build a responsible and resilient value chain. Key Topics: Business continuity, ethical sourcing, quality standards, and shared sustainability goals. Concerns raised: Mutual growth opportunities, operational efficiency, and risk mitigation.

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 Employ- ees / workers covered (D)	% (D / C)
Employees						
Permanent	1500	270	18%	1492	1492	100%
Other than Permanent	-	-	-	-	-	-
Total Employees	1500	270	18%	1492	1492	100%
Workers						
Permanent	-	-	-	-	-	-
Other than Permanent	-	-	-	4096	4096	100%
Total Workers	-	-	-	4096	4096	100%

*To expose unethical conduct and encourage professionalism and ethical behaviour among its staff, the whistle-blower and code of conduct policies are in place.

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	1500	-	-	1500	100%	1492	-	-	1492	100%
Male	1480	-	-	1480	100%	1472	-	-	1472	100%
Female	20	-	-	20	100%	20	-	-	20	100%
Other than Permanent	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Workers										
Permanent	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Other than Permanent	3832	424	11.06%	3408	88.94%	4096	408	9.96%	3688	90.4%
Male	3829	424	11.07%	3405	88.93%	4093	408	9.97%	3685	90.03%
Female	3	0	0%	03	100%	3	-	-	3	100%

3. Details of remuneration/salary/wages.

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)-Executive	2	34,883,480	2	20,495,639
Board of Directors (BoD)-Non Executive	3	4,68,000	1	4,00,000
Key Managerial Personnel (Other than Board members)	2	3,991,783	0	-
Employees other than BoD and KMP	1,480	5,30,508	20	4,02,333
Workers*	-	-	-	-

*All workers are other than permanent (Contractual). Remuneration/Wages/Salary of workers are paid by contractor(s).

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	1.01%	1.01%

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, the Company has designated the Management as the focal point responsible for addressing human rights impacts or issues caused or contributed to by its business activities. Any reported human rights concerns are reviewed and investigated in accordance with the Company's Code of Conduct and other applicable internal policies and procedures. The Company also has a Whistle Blower Policy that provides employees and other stakeholders with a mechanism to report concerns without fear of retaliation. Further, the Company conducts periodic awareness and training programmes to promote respect for human rights and ensure compliance with its policies.

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

The Company is committed to supporting internationally accepted human rights principles and standards and has established procedures and processes to ensure that no human rights violations occur throughout its operations. The internal grievance redressal mechanism primarily includes the Company's Whistle Blower Policy, which enables employees to report complaints related to human rights issues. In addition, concerns related to workplace harassment are addressed through the POSH Policy.

All grievances are addressed as and when received by the respective manufacturing unit heads, project managers, and business unit heads in coordination with the Human Resources department. Every grievance received is duly investigated, and appropriate actions are taken to resolve the issue or complaint. Wherever required, disciplinary actions are initiated as deemed fit, and assistance from regulatory authorities is sought.

6. 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
Sexual Harassment	NIL	NIL	-	NIL	NIL	-
Discrimination at workplace	NIL	NIL	-	NIL	NIL	-
Child Labour	NIL	NIL	-	NIL	NIL	-
Forced Labour/Involuntary Labour	NIL	NIL	-	NIL	NIL	-
Wages	NIL	NIL	-	NIL	NIL	-
Other human rights related issues	NIL	NIL	-	NIL	NIL	-

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

	FY 2025-26	FY 2024-25
Total complaints reported under sexual harassment on of women at work-place (Prevention, Prohibition and Redressal) act 2013 (POSH)	NIL	NIL
Complaints on POSH as a % of female employees/ workers	NA	NA
Complaints on POSH upheld	NA	NA

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

ACE is committed to providing a safe, respectful and inclusive workplace and has established mechanisms to protect complainants from adverse consequences in cases of discrimination and harassment. The Company has implemented the following safeguards:

1. Confidentiality: Complaints are handled confidentially, and information relating to the complainant is disclosed only on a need-to-know basis or where required by law.
2. Whistleblower Policy – The Company's whistleblower policy clearly lays down guidelines to prevent retaliation against a complainant. The policy provides that a complainant has the right to complete anonymity unless required by law enforcement agencies.
3. Prohibition of Retaliation – The organization explicitly prohibits retaliation against a complainant, including but not limited to threats of physical harm, loss of job, punitive work assignments, or impact on salary or wages.

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

No. However, the Company strongly believes that compliance with human rights should be form part of every organisation's ethics & policies. Regular engagement activities are organised with suppliers and vendors for discussion on compliance with human right issue.

10. Assessments for the year:

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

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

There were no significant risks/concerns arising from the assessments, Hence no corrective action required.

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)	7.90	8.11
Total fuel consumption (TJ) (B)	-	-
Energy consumption through other sources (TJ) (C)	-	-
Total energy consumed from renewable sources (A+B+C) (TJ)	7.90	8.11
From non-renewable sources		
Total electricity consumption (TJ) (D)	26.14	32.94
Total fuel consumption (TJ) (E)	41.01	3.22
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	67.15	36.16
Total energy consumed (A+B+C+D+E+F) (TJ)	75.06	44.27

Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)*	2.29x10 ⁻⁹	1.33x10 ⁻⁹
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / revenue from operations adjusted for PPP)*	4.66x10 ⁻⁸	2.75x10 ⁻⁸
Energy intensity in terms of physical output (TJ/ Unit Produced)	5.47x10 ⁻³	2.74x10 ⁻³
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

*All the values in Tera Joules

Note : PPP conversion factor as per World bank has been taken as 20.34.

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, SGS India Private Limited

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

No, as we do not fall under DC category.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water		-
(ii) Groundwater	19947.30	24749
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	19947.30	24749
Total volume of water consumption (in kilolitres)	3885.10	24749
Water intensity per rupee of turnover (Total Water consumption/Revenue from operations)	1.18x10 ⁻⁷	7.45x10 ⁻⁷
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	2.41x10 ⁻⁶	1.54x10 ⁻⁵
Water intensity in terms of physical output	0.28	1.53
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

*All the values are in Kiloliters

Note: PPP conversion factor as per World bank has been taken as 20.34.

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, SGS India Private Limited

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	-	-
- With treatment - please specify level of treatment	-	-
(i) To Ground water	-	-
- No treatment	4362.20	-
- With treatment- please specify level of treatment	11700	-
(ii) To Seawater	-	-
- No treatment	-	-
- With treatment - please specify level of treatment	-	-
(iii) Sent to third parties	-	-
- No treatment	-	-
- With treatment - please specify level of treatment	-	-
(iv) Others	-	11700
- No treatment	-	-
- With treatment - please specify level of treatment	-	11700
Total water discharged (in kiloliters)	16062.20	11700

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, SGS India Private Limited

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

Yes, ACE is committed to responsible water management and the conservation of freshwater resources across its operations. The Company has established Effluent Treatment Plants (ETPs) and Sewage Treatment Plants (STPs) at its manufacturing facilities to ensure that wastewater generated from industrial and domestic activities is treated in accordance with applicable environmental standards. The treated water is reused for horticulture within the premises, thereby reducing dependence on freshwater sources and promoting circular water use. Through wastewater treatment, reuse, and effective water management practices, the Company maintains a Zero Liquid Discharge (ZLD) approach, ensuring that no untreated wastewater is discharged outside the facility boundaries. These initiatives reflect ACE's commitment to sustainable resource management, environmental protection, and continual improvement in water-use efficiency.

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	FY 2024-25
NOx	MT	2.93	-
SOx	MT	0.57	-
Particulate matter (PM)	MT	3.55	-
Persistent organic pollutants (POP)	MT	-	-
Volatile organic compounds (VOC)	MT	309.73	-
Hazardous air pollutants (HAP)	MT	-	-
Others – please specify	MT	-	-

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, SGS India Private Limited

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	3134.10	-
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	5155.66	-
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	MT CO ₂ e / Turn-over (in Rupee)	2.53x10 ⁻⁷	-
A Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operation adjusted for PPP)	-	5.15 x10 ⁻⁶	-
Total Scope 1 and Scope 2 emissions in terms of physical output	MT CO ₂ e/ Unit Produced	0.60	-
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, SGS India Private Limited

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

Yes. The Company has undertaken several initiatives aimed at reducing its Greenhouse Gas (GHG) emissions through increased adoption of renewable energy and improvement in energy efficiency. The Company continues to utilize electricity generated from its rooftop and carport solar power installations with an aggregate installed capacity of 2,478.90 kWp and is progressing towards sourcing renewable power with M/s Hexa Energy HR1 Private Limited. This initiative is expected to support the Company's long-term objective of meeting up to 50% of its electricity requirement through renewable energy sources, subject to regulatory and operational considerations.

In addition, the Company has implemented and continues to pursue various energy conservation measures, including replacement of conventional lighting with LED lighting, installation of motion sensors and timer-based controls, improvement of power factor, adoption of Variable Frequency Drives (VFDs), replacement of lower-efficiency motors with IE3/IE4 motors, optimization of air-conditioning settings, and planned implementation of pipeline-based diesel distribution systems. These initiatives contribute towards reducing energy consumption, improving operational efficiency, and lowering the Company's overall GHG emissions footprint.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	-	-
E-waste (B)	0.41	0.43
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G) (Paint Sludge, Phosphate Sludge and used oil)	92.06	129.15
Other Non-hazardous waste generated (H) Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	2786.27	-
Total (A+B + C + D + E + F + G+ H)	2878.74	129.58

Water intensity per rupee of turnover (Total waste generated / revenue from operations)	8.78x10 ⁻⁸	3.916x10 ⁻⁹
Waster intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / revenue from operations adjusted for PPP)	1.79x10 ⁻⁶	7.83x10 ⁻⁸
Waste intensity in terms of physical output (Tonnes/Unit Produced)	0.21	0.0081
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	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	-	-
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	88.73	129.58
Total	88.73	129.58

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, SGS India Private Limited

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

The Company follows a structured and compliant approach towards waste management across all its operational units. All hazardous and non-hazardous wastes are systematically identified, segregated at source using colour-coded bins, and handled in accordance with applicable statutory guidelines. Hazardous wastes are disposed of only through State Pollution Control Board (SPCB) authorized recyclers, treatment facilities, or government-approved vendors to ensure safe and environmentally sound disposal.

To minimize the generation of hazardous and toxic chemicals, the Company continuously focuses on process optimization, adoption of cleaner technologies, and substitution of less hazardous materials wherever feasible. Regular training and awareness programs are conducted for employees to promote safe handling, storage, and disposal practices.

Additionally, the Company partners with authorized waste management and recycling agencies to ensure proper treatment, recovery, and reuse of waste materials. Items such as used oil, contaminated containers (including carboys, drums, and cans), and other hazardous residues are channelized to approved recyclers in compliance with regulatory norms. Continuous monitoring and periodic audits are carried out to strengthen waste management practices and improve environmental performance.

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 :

No, the company does not have operations or offices located in or around ecologically sensitive areas requiring specific environmental approvals & clearances.

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
-	-	-	-

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

No, the Company has not undertaken any project during the financial year that required environmental approval or impact assessment under applicable in laws.

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results commu- nicated 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). If not, provide details of all such non-compliances, in the following format: NIL

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 pol- lution control boards or by courts	Corrective action taken, if any
-	-	-	-	-

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.

Number of affiliations with trade and industry chambers/ associations: 13

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.	ICEMA - Indian Construction Equipment Manufacturers Association National	National
2.	Builder's association of India	National
3.	CII - Confederation of Indian Industry	National
4.	FIA - Faridabad Industry Association	State
5.	Aerial Platform Association of India	National
6.	Palwal Industry Association	District
7.	The Crane owner association of India	National
8.	Faridabad Chamber of Commerce & Industry	District

9.	Tractor & Manufacturer Association (TMA)	National
10.	Haryana Environmental Management Society	State
11.	The Automotive Research Association of India	National
12.	The crane owners association	National
13.	Project Exports Promotion Council of India	National

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

For the Financial Year under review, the Company received no adverse orders from regulatory bodies; hence, no corrective actions were required.

Name of authority	Brief of the case	Corrective action taken
NIL	NA	NA

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 : NIL

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
-	-	-	-	-	-

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 (In INR)
-	-	-	-	-	-	-

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

The Company executes several community programmes to develop healthy relationships with the community. It regularly interacts with people and communities and tries to address their concerns through available channels of communication. A process is in place to receive, review, and resolve community grievances in a timely manner. The Company ensures timely actions are taken to address the concerns raised by communities.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	31.18%	23.44%
Directly from within India	82.12%	84.25%

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	FY 2024-25
Rural	0.5%	-
Semi-Urban	3.3%	-
Urban	89.9%	-
Metropolitan	6.3%	-

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

*Classification is based on the RBI Guidelines and Census 2011.

PRINCIPLE 9 : BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER :

Essential Indicators

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

The Company has a structured mechanism to receive and respond to consumer complaints and feedback. A complaint register is maintained by the Sales & Marketing (S&M) Department, which records all customer complaints, including those related to exports. To ensure timely and quality resolution, the Company follows a timebound standard operating procedure (SOP) for grievance redressal. When a customer registers a complaint, it is logged into the system, analysed, and corrective actions are taken to ensure proper resolution. The Company also takes preventive measures to avoid recurrence of the same issues in the future. Additionally, a tollfree number and an email ID are provided on the Company's website for easy access by customers.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	-

3. Number of consumer complaints

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Other	0	0	NA	0	0	NA

*No complaints have been received in any of the given categories in the current or previous financial year

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

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

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

Yes, the Company maintains a privacy policy that incorporates multiple security measures designed to safeguard the data of users and devices. The policy is hosted on the Company's website and can be accessed using the following link: <https://www.ace-cranes.com/home/investor-policies-and-programme-codes>.

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.

ACE consider data privacy, a critical aspect to ensure customer information safety.

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 - NA

