

# **Action Construction Equipment Limited**

## **Corporate & Registered Office**

Dudhola Link Road, Dudhola, Distt. Palwal-121102, Haryana, India



**Date: August 05, 2025**

To,

The Manager Listing  
BSE Limited  
5<sup>th</sup> Floor, P.J. Towers,  
Dalal Street,  
Mumbai-400001

**Scrip Code: 532762**

The Manager Listing  
National Stock Exchange of India Limited  
Exchange Plaza, Bandra Kurla Complex,  
Bandra (E),  
Mumbai-400051

**CM Quote: ACE**

## **Subject: Business Responsibility and Sustainability Report for FY 2024-25**

Dear Sir/Madam,

Pursuant to Regulation 34 (2) (f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Company Business Responsibility and Sustainability Report (BRSR) for Financial Year 2024-25, which also forms part of the Annual Report of the Company for Financial Year 2024-25 submitted to the Exchanges vide our intimation dated August 05, 2025.

This is for your information and records please.

Yours faithfully

**For Action Construction Equipment Limited**

**Anil Kumar**  
**Company Secretary**  
**M.No. ACS:37791**

**Encl: As Above**



**Corporate Office:** Phone: +91-1275-280111 (50 Lines), Fax: +91-1275-280133, E-mail: [works2@ace-cranes.com](mailto:works2@ace-cranes.com)

**Mktg. H.Q.:** 4<sup>th</sup> Floor, Pinnacle, Surajkund, Faridabad, NCR-121009, Phone: +91-129-4550000 (100 Lines), Fax: +91-129-4550022, Email: [marketing@ace-cranes.com](mailto:marketing@ace-cranes.com)  
**Customer Care No.:** 1800 1800 004 (Toll Free), **CIN:** L74899HR1995PLC053860, **Website:** [www.ace-cranes.com](http://www.ace-cranes.com)

**Annexure-IX 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	2024-25
10.	Name of the Stock Exchange(s) where shares are listed	<ul style="list-style-type: none"> <li>• National Stock Exchange of India Limited</li> <li>• BSE Limited</li> </ul>
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	Not applicable for the reporting period as per SEBI Circular No. SEBI/ HO/CFD/CFD-SEC-2/P/CIR/2023/122 dt. July 12, 2023.
15.	Type of Assurance Provider	Not applicable for the reporting period as per SEBI Circular No. SEBI/ HO/CFD/CFD-SEC-2/P/CIR/2023/122 dt. July 12, 2023.

**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.	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	93.07
2.	Agri Machinery Products.	2821	6.93
<b>Total</b>			<b>100</b>

**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
<b>National</b>	8 (Out of these, six plants are at one location i.e. Dudhola)	19	27
<b>International</b>	-	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? :**

3.54%

**C. A brief on types of customers**

Action Construction Equipment Limited is India's leading material handling and construction equipment manufacturing Company offering cutting-edge technology products with a majority market share in Mobile Cranes and Tower Cranes segment. In addition to Mobile Cranes, with a strong history of innovation, the Company's impressive portfolio includes Mobile/Fixed Tower Cranes, Crawler Cranes, Truck Mounted Cranes, Lorry Loaders, Backhoe Loaders/Loaders, Vibratory Rollers, Forklifts, Tractors & Harvesters and other Construction Equipment. ACE has a consolidated presence in all major Infrastructure, Construction, Heavy Engineering and Industrial Projects across the country. ACE has helped accelerate India's socio-economic growth through its presence across high-growth sectors, ACE is committed to contributing towards India's growth story and bringing in quality change in the lives of people.

Through our product portfolio, we serve a wide variety of customers. Our wide range of customers includes Construction and Industrial Companies, Government Agencies, Mining Companies, Rental Companies, and Individuals. Our products play a crucial role in various daily operations at Infra project sites, mining and production of metals, cement, coal industry, power sector, defence & the allied industries. The company has one of the widest Sales and Service network, with over 100+ locations supported by 13 regional offices in

India and also exports to over 37 countries across Middle East, Africa, Asia and Latin America.

#### 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)	1492	1472	98.66%	20	1.34%
2.	Other than permanent (E)	-	-	-	-	-
3.	Total employees (D + E)	1492	1472	98.66%	20	1.34%
Workers						
4.	Permanent (F)	-	-	-	-	-
5.	Other than Permanent (G)	4096	4093	99.93%	3	0.07%
6.	Total Workers (F + G)	4096	4093	99.93%	3	0.07%

##### 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	37.5%
Key Management Personnel (Other than Board Member)	2	-	-

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

	FY 2024-25			FY 2023-24			FY 2022-23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	20.80%	0.5%	21.30%	30.96%	0.07%	31.03%	29.36%	0.17%	29.53%
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.	SC Forma, SA Romania (Under Voluntary Liquidation)	Subsidiary	89.52	No
3.	Namo Metals	Partnership firm	90.00	No
4.	ACE Emergency Response Service Trust	Trust	100.00	No
5.	Action Construction Equipment Limited Employees Welfare Trust	Trust	100.00	No

**VI. CSR Details :**

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

**(ii) Turnover**

FY 2024-25: ₹ 33,20,31,75,815

FY 2023-24: ₹ 29,11,53,88,913

**(iii) Net worth**

FY 2024-25: ₹ 15,97,31,12,727

FY 2023-24: ₹ 12,19,79,52,867

**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 2024-25			FY 2023-24		
		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 <sup>1</sup>	Yes	-	-	-	-	-	-
Investors (other than shareholders <sup>2</sup> )	Yes	-	-	-	-	-	-
Shareholders <sup>2</sup>	Yes	08	NIL	-	10	NIL	-

Employees and workers <sup>3</sup>	Yes	12	NIL	-	15	NIL	-
*Customers <sup>4</sup>	Yes	18	7	-	37	12	-
Value Chain Partners	Yes	-	-	-	-	-	-
Other (please specify)	Yes	-	-	-	-	-	-

\*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>.

<sup>1</sup>Communities while interacting during the community engagement programmes can report their grievances.

<sup>2</sup>Investors and stakeholders can correspond with the Company by sending an e-mail to [cs@ace-cranes.com](mailto:cs@ace-cranes.com) and to RTA at [admin@skylinerta.com](mailto:admin@skylinerta.com).

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

<sup>4</sup>Consumers can report grievances through toll-free number 1800-1800-004 and can send e-mail at [helpdesk@ace-cranes.com](mailto: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.	Resource Efficiency	R&O	Natural resources such as water, energy, raw materials, and land are critical inputs for most industries. Their overuse or mismanagement can lead to resource depletion, regulatory action, and environmental degradation. Simultaneously, efficient and sustainable use of these resources presents significant cost-saving and innovation opportunities. With increasing regulatory pressure, climate change, and stakeholder expectations, we are in transition from linear to circular resource use models and adopting regenerative and efficient practices. Resource-efficient operations are also seen as more resilient and future-ready, aligning with national and global sustainability targets.	We do regular resource mapping to assess key resource dependencies and hotspots across operations. So that we can invest in technologies and practices to reduce water, energy, and raw material usage. We use alternative resources, adopt renewable energy, recycled raw materials, and low impact inputs where feasible. In water stewardship, we implemented water saving fixtures, rainwater harvesting, and wastewater recycling. Our waste management and circularity initiatives promote reuse, recycling, and closed-loop systems to reduce dependence on virgin materials.	Positive

2.	Supply	R	Disruption in production due to dependency on single source, volatile commodity cost.	Strong management team continues to work towards sustainable low cost of production, operational excellence and securing key raw material linkage. Continuous focus on cost optimisation projects to bring down fixed costs and optimise variable costs. Development of alternate suppliers and enhanced focus on localisation.	Negative
3.	Customer Satisfaction	O	By delivering innovative and high-quality engineering solutions that align with customer expectations, ACE fosters trust and loyalty. The company actively connects with customers through diverse channels such as feedback forms, meetings, websites, social media, and grievance mechanisms- to gain insights into their needs, concerns and suggestions. ACE further take care about customer satisfaction through timely delivery, effective after-sales service, warranty support and product training etc.		Positive
4.	IT Security & Data Protection	R	Cyber threats, Data breach, use of Company information.	We have IT center and Enterprise Resource Planning (ERP)—integrating all business divisions, Data Loss Prevention strategy implemented across all IT assets. Adoption of strong IT security measures. Implementation of policies and procedures to ensure integrity of cyber security interventions.	Negative
5.	Employee Development	O	In an increasingly competitive and rapidly changing business environment-shaped by digital transformation, sustainability transitions, and evolving customer expectations-having a future-ready workforce is critical. It is also essential for employee satisfaction, engagement, and retention. A lack of development opportunities is among the top reasons for employee attrition globally.		Positive
6.	Product - Right Product Quality	R	Products in compliance with regulatory requirements, meet highest quality parameters, environmentally sustainable and features innovative designs.	Redesigning and transitioning all models through process optimization into energy efficient models and Collecting consumer feedback & insights to build strategic focus on smart technology products	Negative

7.	New Technologies	O	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
8.	Value, Ethics and Compliance	R	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
9.	Community Engagement & Local Employment	O	ACE sees community engagement & local employment as an opportunity to support the social development of the communities where it operates and to strengthen its social license to operate. ACE engages with the local communities through various initiatives that focus on health care and skill development. ACE also creates employment opportunities for the local people and supports local suppliers and vendors.		Positive
10.	Business disruptions and delays	R	Business disruptions caused by natural disasters, supply chain interruptions, geopolitical tensions, pandemics, cyberattacks, or regulatory shutdowns can significantly impact our organization's operations, profitability, and reputation. Delays in project execution, production, or delivery can lead to financial losses, customer dissatisfaction, and breach of contractual obligations.	We do diversified sourcing to avoid over reliance on a single supplier or geography. We create alternate supply chains and maintain inventories for critical materials. Use digital tools and ERP systems for early detection and response. We work with suppliers to make them compliant with all rules and regulations on labour, environmental, and ethical standard to avoid shutdowns due to any violations.	Negative

## 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
<b>Policy And Management Processes</b>										
1.	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	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: <a href="https://www.ace-cranes.com/public/front/pdf/Business%20Responsibility%20and%20Sustainability%20Policy.pdf">https://www.ace-cranes.com/public/front/pdf/Business%20Responsibility%20and%20Sustainability%20Policy.pdf</a>								
2.	Whether the entity has translated the policy into procedures. Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	To emphasize on the values of transparency and ethical behavior, empowerment and accountability. The Company has formalized the 'Code of Conduct' for the Directors and employees of the Company. The Code lays down principles and standards that govern the actions of the employees during conduct of the Company's business. It covers all dealings with vendors, consumers, and other business partners.								
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 4500 : 2018, & 5S workplace organizing management system.								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	Please refer to the Chairman's Message, Management Discussion and Analysis Report ("MDA") and in the Annual Report for our management approach and commitments.								
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Please refer to the Chairman's Message, Management Discussion and Analysis Report ("MDA") and in the Annual Report for our management approach and commitments.								

## Governance, Leadership and Oversight

7.	Statement by director responsible for the business responsibility report highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure).	ACE integrates environmental, social and governance (ESG) principles into its business strategy which is central to improving the quality of life of the communities it serves. As sustainable management is a crucial component of the Company's strategy across its entire value chain, it is constantly making adequate efforts to protect the environment. Throughout the course of the year, the Company remained committed to making its business operations more eco-friendly. Please refer to the Chairman's Message, MDA Report for our management approach and commitments.																	
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 Directors and senior management periodically monitor the business responsibility performance of the Company. The Board of directors reviews the business responsibility performance on an annual basis. The CSR Committee reviews the social performance and the Risk Management Committee assess and review the identified risks from time to time.																	
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.	The Directors and Senior Management of the Company periodically or on need basis review the Business Responsibility Policies and guide on further actions, if required for modifications/ improvement in the policies.																	
	Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliance.	The Company is in compliance with statutory requirements of relevance to the principles.																	
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 all policies and processes are subject to Internal reviews done for the Company from time to time.																	

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

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

## SECTION C : PRINCIPLE WISE PERFORMANCE DISCLOSURE :

**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	4	<ul style="list-style-type: none"> <li>➤ Internal Financial Control Systems</li> <li>➤ CSR strategy framework</li> <li>➤ Corporate Governance Practices</li> <li>➤ Code of conduct and Ethics</li> <li>➤ Supply Chain of the Company</li> <li>➤ Environment, Health and Safety</li> <li>➤ Risk Management</li> <li>➤ Corporate governance practices</li> <li>➤ Cyber security awareness</li> <li>➤ Other regulatory updates</li> </ul>	100%
Employees other than BoD and KMPs	16	<ul style="list-style-type: none"> <li>➤ AI &amp; Chat GPT</li> <li>➤ Toyota Production System: New Dimensions in Waste Reduction and Operational Excellence.</li> <li>➤ Online Workshop on Communication Skills</li> <li>➤ Industrial Safety and Practices</li> <li>➤ Managerial Effectiveness</li> <li>➤ Training on VSM</li> <li>➤ Daily Work Management(DWM)</li> <li>➤ National Electrical Code of India – 2023</li> <li>➤ Maintenance Expert Certification course</li> <li>➤ Study Mission on Sharing Manufacturing Best Practices</li> <li>➤ KODAVARI" (Pursuit of Excellence)</li> <li>➤ 7-QC Tools &amp; 8D Awareness</li> <li>➤ New Generation Crane Safe Operation &amp; Maintenance Training</li> <li>➤ BS IV Engine Training (Sensor, Circuit, Actuator, Dongle)</li> <li>➤ Training on Safe Load Indicator</li> <li>➤ Tractor Products Training</li> </ul>	38.27%

Workers	11	<ul style="list-style-type: none"> <li>➤ Do's &amp; Don'ts for all product segments</li> <li>➤ Work Instructins Training</li> <li>➤ Product ralated Trainings</li> </ul>	14.43%
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**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	NA
Settlement	NIL	NIL	NIL	NIL	NA
Compounding fee	NIL	NIL	NIL	NIL	NA

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	NA
Punishment	NIL	NIL	NIL	NA

**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 anti-corruption and anti-bribery policies are included in the Company's Code of Conduct Policy ("COC"). All new hires are required to know about the COC. The Company believes in maintaining high ethical and legal standards. It is committed to imbibing the appropriate regulatory framework to govern its business performance. The link to access policy is <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 2024-25	FY 2023-24
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	NIL	NIL
Workers	NIL	NIL

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

	FY 2024-25		FY 2023-24	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors.	NIL	NA	NIL	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs.	NIL	NA	NIL	NA

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 2024-25	FY 2023-24
Number of days of accounts payable	102	91

9. Openness of Business

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 2024-25	FY 2023-24
<b>Concentration of Purchases*</b>	(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	-	-
<b>Concentration of Sales</b>	(a) Sales to dealers / distributors as a % of total sales	46%	39%
	(b) Number of dealers / distributors to whom sales are made	491	457
	(c) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	49%	49%
<b>Share of RPTs in</b>	(a) Purchases ( Purchases with related parties / Total Purchases)	0.09%	0.02%
	(b) Sales (Sales to related parties / Total Sales)	2.07%	1.60%
	(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)	1.00%	1.55%

\*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

- 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 2024-25	FY 2023-24	Details of improvements in environmental and social impacts
R&D	3.63%	5%	The Company has invested on the research and innovation which have resulted in reduction of emission and improve the efficiency of the processes.
Capex	-	-	-

- Does the entity have procedures in place for sustainable sourcing? (Yes/No), b. If yes, what percentage of inputs were sourced sustainably?

No

- 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.

We do not reclaim our products at the end of their life cycle due to the specific type and usage of the products. We manage responsibly any hazardous waste generated during the production stage. This includes recycling or disposal in landfills through third-party services etc.

**Plastics :** 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.

**E-waste:** E-waste is not material to ACE. All the E-waste is disposed through authorised third parties.

**Hazardous waste:** We have partnered with Government approved vendors and Haryana State Pollution Control Board (HSPCB) vendors, to recycle/dispose our waste oil and other types of Hazardous wastes.

**Other waste :** All the other Non-hazardous waste generated is sent to the recycler/third parties.

- 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

## PRINCIPLE 3 : BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS:

### Essential Indicators

- 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	1472	986	67%	1472	100%	NA	NA	-	-	-	-
Female	20	9	45%	20	100%	2	10%	NA	NA	-	-
Total	1492	995	66.66%	1492	100%	2	10%	-	-	-	-

Other than Permanent employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

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

Category	% of Workers covered by										
	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											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-
Other than Permanent											
Male	4093	-	-	4093	100%	NA	NA	-	-	-	-
Female	3	-	-	3	100%	-	-	NA	NA	-	-
Total	4096	-	-	4096	100%	-	-	-	-	-	-

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

	FY. 2024-25	FY. 2023-24
Cost incurred on the well-being measures as a % of total revenue of the company	0.01%	0.02%

**2. Details of retirement benefits.**

Benefits	FY 2024-25			FY 2023-24		
	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	Eligibility as per ESIC Act.			Eligibility as per ESIC Act.		
Others						

**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, our premises are fully accessible to individuals with disabilities in accordance with the Rights of Persons with Disabilities Act, 2016. We offer comprehensive assistance to ensure that all visitors, employees, and workers are accommodated with ease.

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

Yes, we emphasise on treating every individual with dignity and respect inside our organisation and throughout the supply chain. The Company promotes equal treatment and opportunities for all employees. The employee code of conduct specifically prohibits discrimination in all its manifestations.

The link to the policy is <https://www.ace-cranes.com/home/investor-policies-and-programme-codes>. We strive to create a workplace that values diversity and inclusion for all employees.

**5. Return to work and retention rates of permanent employees and workers that took parental leave.**

Gender	Permanent employees		Permanent workers	
	Return work rate	Retention rate	Return to work rate	Retention rate
Male	-	-	-	-
Female	100	100	-	-

**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	Yes we have a grievance redressal mechanism which is elaborated in our Code of Conduct through which Employees & Workers can raise their concerns.
Other than Permanent Workers	Yes	
Permanent Employees	Yes	
Other than Permanent Employees	Yes	

ACE have whistle blower Policy which is accessible to internal stakeholders and is available on Company's website and in case of any unethical matter, all employees are encouraged to report their concern to the supervisor or reporting manager.

The whistle blower policy which can be accessed via link: <https://www.ace-cranes.com/home/investor-policies-and-programme-codes>. In case of contractor workers, contractor takes care of the grievances if any raised by the employee/worker.

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

Category	FY 2024-25			FY 2023-24		
	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	-	-	-	-	-	-

8. Details of training given to employees and workers:

Category	FY 2024-25					FY 2023-24				
	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	1472	-	-	564	38.32	1367	-	-	523	38.26
Female	20	-	-	7	35	20	-	-	-	-
Total	1492	-	-	571	38.27	1387	-	-	523	37.71
Workers										
Male	4093	-	-	591	14.43	3615	-	-	548	15.16
Female	03	-	-	-	-	03	-	-	-	-
Total	4096	-	-	591	14.42	3618	-	-	548	15.15

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
<b>Employees</b>						
Male	1472	1472	100%	1367	1367	100%
Female	20	20	100%	20	20	100%
<b>Total</b>	<b>1492</b>	<b>1492</b>	<b>100%</b>	<b>1387</b>	<b>1387</b>	<b>100%</b>
<b>Workers</b>						
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Note : All workers are other than permanent (contractual) . Performance and career development reviews of workers are done by the contractor(s).

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, at ACE, safety is ingrained as a fundamental value rather than just a priority. To mitigate safety incidents and emphasise the importance of well-being, we take proactive and preventive measures. These include emergency preparedness plans, fire safety protocols etc. This comprehensive occupational health and safety management system underscores our commitment to ensuring a safe and healthy work environment for all employees.

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 risk assessment process is elaborated with departmental and individual roles and responsibilities, monitoring control

measures, competency 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 or irregular (permit and project activities), the Company has undertaken its own self-assessments in areas such as electrical safety, fire safety, machine safety, and so on.

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

Yes, the Company urges its employees to record near-miss situations discovered during various operations, which are then classified, and an action plan is developed and implemented to prevent a recurrence. Each manufacturing facility has a specific protocol in place for reporting work-related hazards, injuries, hazardous conditions, and unsafe activities.

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

Yes, all employees are covered under health insurance and ESI scheme.

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

Safety Incident/Number	Category	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	-	-
	Workers	-	-
Total recordable work-related injuries	Employees	7	5
	Workers	-	-
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.**

At ACE manufacturing plants, safety, quality, and environmental responsibility are deeply embedded in our operations. Our facilities are certified under ISO 9001:2015, ISO 14001:2015, ISO 45001:2018, and the 5S workplace management system. We conduct regular risk assessments to identify potential hazards and ensure that employees are equipped with appropriate Personal Protective Equipment (PPE) such as helmets, gloves, and safety shoes, along with necessary training.

Regular organization-wide training programs, fire drills, first aid sessions, and machinery handling workshops are conducted to enhance employee awareness and preparedness. We focus on using inherently safe machinery with a clear goal of achieving zero level-1 incidents, backed by strict adherence to process guidelines. Employee engagement is encouraged through activities like National Safety Week and Environment Week. To strengthen accountability and motivation, we have implemented a Reward/ Recognition and Consequence Management system that addresses both positive behavior and areas of concern. Management regularly reviews safety, environmental, and compliance performance through a structured monitoring mechanism. Our comprehensive safety policies and procedures are fully aligned with local, state, and national regulations, ensuring a safe and compliant work environment for all.

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

Category	FY 2024-25			FY 2023-24		
	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	3	NIL	-	4	NIL	-
Health & Safety	4	NIL	-	3	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.

We have implemented a robust safety system that encompasses regular safety inspections, operation control, monitoring, audits, and assessments to proactively identify and mitigate any potential risks. Any incidents are thoroughly reviewed to identify areas for improvement, and company-wide enhancements are implemented to prevent recurrence. Our dedicated site leadership takes immediate action to address any safety concerns and ensure a safe working environment for all employees.

#### PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS:

##### Essential Indicators

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

The process for identifying key stakeholders is on the basis of the material influence they have on the Company or on how they are materially influenced by the Company's corporate decisions and the consequences of those decisions. We also use various tools and frameworks to identify and prioritize our key stakeholders and their material issues and concerns. We use the feedback and inputs from our stakeholder engagement to improve our decision-making process and our business practices and performance.

The Company makes continual efforts to understand their requirements, expectations and interests to create value for the business.

The Company's stakeholder engagement strategy is focused on two-way communication to receive varying perspectives and apply them to the business.

##### 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, Media releases, Investor calls and meets	Regular/event based	Investors are critical to the Company's success and growth. They help the Company by strengthening its financial resilience.
Employees	No	Meetings Employee engagement activities Team building, workshops, capability building and training Performance management system Rewards and recognitions, new years and diwali celebration etc.	Regular	Employees are the most important assets of the Company and are essential to its long-term success. They are critical to increasing the Company's competitiveness and confirming its market leadership.
Suppliers	No	One to-one meetings Regular operational reviews	Regular	The Company collaborates with the suppliers to maintain seamless business operations by ensuring effective and efficient procurement practices.

Consumers	No	Customer engagement surveys	Regular	Consumers' purchasing habits have an influence on the Company, so it is critical to have continual contact with them to understand their needs and desires.
Government & Regulatory Authorities	No	Email, website Annual Reports/ Compliance Filings, Advertisement	Regular	Regulatory & Legal Requirements, Technology & Innovation.
Local Community	No	CSR initiatives Volunteering	Regular/event based	CSR initiatives, Relationship Development and creation of job opportunities etc.

## PRINCIPLE 5 : BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS :

### Essential Indicators

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. of Employees / workers covered (B)	% (B / A)	Total (A)	No. of Employees / workers covered (B)	% (B / A)
<b>Employees</b>						
Permanent	1492	1492	100%	1387	1387	100%
Other than Permanent	-	-	-	-	-	-
<b>Total Employees</b>	1492	1492	100%	1387	1387	100%
<b>Workers</b>						
Permanent	-	-	-	-	-	-
Other than Permanent	4096	4096	100%	3618	3618	100%
<b>Total Workers</b>	4096	4096	100%	3618	3618	100%

\*Human Rights is part of ACE COC so every employee is covered.

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 2024-25					FY 2023-24				
	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	1492	-	-	1492	100%	1387	-	-	1387	100%

Male	1472	-	-	1472	100%	1367	-	-	1367	100%
Female	20	-	-	20	100%	20	-	-	20	100%
<b>Other than Permanent</b>	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-

#### Workers

<b>Permanent</b>	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
<b>Other than Permanent</b>	<b>4096</b>	<b>408</b>	<b>10%</b>	<b>3688</b>	<b>90%</b>	<b>3618</b>	<b>310</b>	<b>8.57%</b>	<b>3308</b>	<b>91.43%</b>
Male	4093	408	9.97%	3686	90.05%	3615	310	8.58%	3305	91.42%
Female	03	-	-	03	100%	03	-	-	03	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	3,44,29,500	2	2,02,58,500
Board of Directors (BoD)-Non Executive	3	3,33,333	1	3,15,000
Key Managerial Personnel (Other than Board members)	2	42,92,500	0	-
Employees other than BoD and KMP	1472	5,88,000	20	4,83,000
Workers*	4093	-	3	-

\*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 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	1.01%	0.93%

#### 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 HR Department and respective Business Heads are responsible for addressing human rights-related issues.

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

Yes, the HR Department is the focal point of contact for any human rights issue. A cross-functional team is formed to verify and

investigate if an issue is reported. After identifying and resolving the issue, a report is prepared, and all business heads are made aware of it for precautionary measures. In case of any severe human rights issues, the Board is presented with the report findings and further action to avoid repetition.

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

	FY 2024-25			FY 2023-24		
	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	NA	NIL	NIL	NA
Discrimination at workplace	NIL	NIL	NA	NIL	NIL	NA
Child Labour	NIL	NIL	NA	NIL	NIL	NA
Forced Labour/Involuntary Labour	NIL	NIL	NA	NIL	NIL	NA
Wages	NIL	NIL	NA	NIL	NIL	NA
Other human rights related issues	NIL	NIL	NA	NIL	NIL	NA

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

	FY 2024-25	FY 2023-24
Total Complaints reported under Sexual Harassment at Workplace (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.**

We are dedicated towards preventing harassment in the workplace, particularly sexual harassment, and have zero tolerance for such behavior. We support reporting any concerns about harassment and take complaints about it or any unpleasant or uncomfortable behavior seriously. Committee have been established to investigate complaints of sexual harassment and to suggest appropriate action where necessary. We have a Prevention of Sexual Harassment (POSH) Policy that defines the mechanism of resolving any discrimination and harassment case, which has set guidelines for members of the grievance redressal mechanism.

The Company's whistle-blower policy has clearly laid down the guidelines to prevent retaliation against a complainant. A complainant has the right to complete anonymity unless required by law enforcement agencies. The organization prohibits retaliation against a complainant, such as 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 organization's ethics & policies. Regular engagement activities are organized 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%, ACE periodically monitors compliances of all the relevant laws and policies pertaining to mentioned issues.
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.

NIL

**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 2024-25	FY 2023-24
<b>From Renewable sources</b>		
Total electricity consumption (A)	8.11	8.53
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
<b>Total energy consumed from renewable sources (A+B+C)</b>	<b>8.11</b>	<b>8.53</b>
<b>From non-renewable sources</b>		
Total electricity consumption (D)	32.94	26.34
Total fuel consumption (E)	3.22	2.57
Energy consumption through other sources (F)	-	-
<b>Total energy consumed from non renewable sources (D+E+F)</b>	<b>36.16</b>	<b>28.91</b>
<b>Total energy consumed (A+B+C+D+E+F)</b>	<b>44.27</b>	<b>37.44</b>
<b>Energy intensity per rupee of turnover</b> (Total energy consumption/ turnover in rupees)*	$1.33 \times 10^{-9}$	$1.286 \times 10^{-9}$
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total energy consumed / revenue from operations adjusted for PPP)*	$2.75 \times 10^{-8}$	$2.65 \times 10^{-8}$
<b>Energy Intensity in terms of physical Output*</b>	$2.74 \times 10^{-3}$	$2.57 \times 10^{-3}$
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

\*All the values in Tera Joules, The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2024 by World Bank of India which is 20.66. Intensity in term of physical output is calculated on total Construction and Agri Equipment produced.

**Note :** Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency : No

2. 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 2024-25	FY 2023-24
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water		-
(ii) Groundwater	24749	26749
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	<b>24749</b>	<b>26749</b>

<b>Total volume of water consumption (in kilolitres)</b>	<b>24749</b>	<b>26749</b>
<b>Water intensity per rupee of turnover</b> (Total Water consumption/Revenue from operations)	7.45x10 <sup>-7</sup>	9.19x10 <sup>-7</sup>
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total water consumption / Revenue from operations adjusted for PPP)	1.54x10 <sup>-5</sup>	1.90x10 <sup>-5</sup>
<b>Water intensity in terms of physical output</b>	1.53	1.83
<b>Water intensity</b> (optional) – the relevant metric may be selected by the entity	-	-

\*The revenue of operations has been adjusted for PPP based on the latest PPP conversion factor published by the World Bank of India for the year 2024 which is 20.66 Intensity in term of physical output is calculated on total Construction and Agri Equipment / Machinery produced.

**Note:** Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency : No

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

Parameter	FY 2024-25	FY 2023-24
<b>Water discharge by destination and level of treatment (in kiloliters)</b>		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment - please specify level of treatment	-	-
(i) To Ground water	-	-
- No treatment	-	-
- With treatment- please specify level of treatment	-	-
(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	16500
- No treatment	-	-
- With treatment - please specify level of treatment	11700	16500
<b>Total water discharged ( in kilometers)</b>	<b>11700</b>	<b>16500</b>

Note: Indicate if any independent assessment / evaluation has been carried out by an external agency? If yes, name of external agency : No

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

At present, the Company does not have a zero-liquid discharge mechanism. However, all its facilities use 100% of the treated water within the premises for horticulture, toilet use and landscaping purposes. Effluent treatment plant for trade effluent treatment and use of treated water for cooling tower make up and floor washing.

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

Parameter	Please specify unit	FY 2024-25	FY 2023-24
NOx	-	-	-
SOx	-	-	-
Particulate matter (PM)	-	-	-
Persistent organic pollutants (POP)	-	-	-



Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others – please specify	-	-	-

**Note :** During the year the Company has purchased CO<sub>2</sub>, Argon, LPG & Oxygen of 7139.62 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 : No

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

Parameter	Unit	FY 2024-25	FY 2023-24
<b>Total scope 1 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	-	-
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	-	-
<b>Total Scope 1 and Scope 2 emissions per rupee of turnover</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	-	-	-
<b>Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power parity (PPP)</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operation adjusted for PPP)	-	-	-
<b>Total Scope 1 and Scope 2 emissions in terms of physical output</b>	-	-	-
<b>Total scope 1 and scope 2 emission intensity (optional)</b> – the relevant metric may be selected by the entity	-	-	-

**Note :** Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency : No

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

At its plants, the Company is using natural gas to reduce the GHG emissions and Contributing to sustainable development goals and government's agenda of adopting clean and green energy, the Company has installed and commissioned PV Solar Power Plant of 2478.90 KWP capacities across various roofs and parking spaces. We are in process of execution of agreements with M/s Hexa Energy HR1 Private Limited for participation in the solar power project of 1.5 MW.

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

Parameter	FY 2024-25	FY 2023-24
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	-	-
E-waste (B)	0.430	0.540
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	0.00	0.483
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G) (Paint Sludge, Phosphate Sludge and waste oil)	129.15	111.690
Other Non-hazardous waste generated (H) Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	-	-
<b>Total (A+B + C + D + E + F + G+ H)</b>	<b>129.58</b>	<b>112.713</b>

Parameter	FY 2024-25	FY 2023-24
<b>Water intensity per rupee of turnover</b> (Total waste generated / revenue from operations)	3.916x10 <sup>-9</sup>	3.876x10 <sup>-9</sup>
<b>Waster intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total waste generated / revenue from operations adjusted for PPP)	7.83x10 <sup>-8</sup>	7.74x10 <sup>-8</sup>
Waste intensity in terms of physical output*	0.0081	0.0073
<b>Waste intensity( optional)</b> The relevant metric may be selected by the entity		
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
<b>Total</b>	-	-
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Category of waste</b>	-	-
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	129.58	112.71
<b>Total</b>	<b>129.58</b>	<b>112.71</b>

\*The values prescribed are in metric tonnes

The revenue from operations has been adjusted for PPP based on the latest conversion factor published for the year 2024 by the World Bank of India which is 20.66 Intensity in term of physical output is calculated on total Construction and Agri Equipment / Machinery produced.

**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

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's operational units are responsible for ensuring that all hazardous materials are delivered to a State Pollution Control Board-approved authorised disposal operator/vendors/third parties or other Government approved vendors. Moreover, the waste generated within the plant gets segregated at the source through colour-coded waste collection bins, awareness on waste management, disposal according to the law of the land, etc In addition, the Company also collaborates with authorised waste processing and manufacturing companies for effective waste management and recycling, ensuring responsible end-of-life treatment of industrial waste. We closely monitor waste management techniques. Hazardous waste (used oil) contaminated empty containers (carboys, tins, cans, etc.) are disposed of to an approved recycler in accordance with regulatory requirements.

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.

S. No.	Location of operations/ offices	Type of operations	Whether the conditions of nvironmental 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 data recorded

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). If not, provide details of all such non-compliances, in the following format:**

Yes, the ACE is compliant with the applicable environment laws/guidelines.

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
-	-	-	-	-
-	-	-	-	-

**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 : 9

**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
1.	ICEMA - Indian Construction Equipment Manufacturers Association	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

**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.**

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
-	-	-
-	-	-

## 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. 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 2024-25	FY 2023-24
Directly sourced from MSMEs/ small producers	23.44%	34.99%
Directly from within India	84.25%	88.91%

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 a % of total wage cost

Location	FY 2024-25	FY 2023-24
Rural	-	-
Semi-Urban	-	-
Urban	-	-
Metropolitan	-	-

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

### Essential Indicators

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

We have established robust mechanisms to receive and address consumer complaints and feedback effectively. The ACE Sales and

Service team oversees multiple communication channels, including Toll-Free numbers, Social Media Platforms, and a dedicated email address specifically for customer complaints. Adherence to standard operating procedures for grievance redressal is a cornerstone of our commitment to promptly and efficiently addressing customer concerns. We actively solicit feedback from customers and focus groups to continuously enhance our offerings. Our unwavering dedication to customer satisfaction is exemplified by our constant pursuit of exceeding expectations and delivering exceptional service at ACE.

**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	Data not recorded

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

	FY 2024-25		Remarks	FY 2023-24		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	NIL	NIL	NIL	NIL	NIL	NIL
Advertising	NIL	NIL	NIL	NIL	NIL	NIL
Cyber-security	NIL	NIL	NIL	NIL	NIL	NIL
Delivery of essential services	NIL	NIL	NIL	NIL	NIL	NIL
Restrictive Trade Practices	NIL	NIL	NIL	NIL	NIL	NIL
Unfair Trade Practices	NIL	NIL	NIL	NIL	NIL	NIL
Other	NIL	NIL	NIL	NIL	NIL	NIL

**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 Weblink of the policy.**

The Company has a privacy policy in place that offers various security strategies to ensure the data security of users and devices. The policy is present on the Company's website and can be accessed using this 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. Our Policy on "Risk Management" clearly outlines our approach to maintaining data privacy.

**7. Provide the following information relating to data breaches:**

- A. Number of instances of data breaches involving personally identifiable information of customers: **Nil**
- B. Percentage of data breaches involving personally identifiable information of customers: **Nil**
- C. Impact, if any, of the data breaches: **NA**