

June 2, 2024

To,  
**BSE Limited**  
P J Towers,  
Dalal Street,  
Mumbai – 400001

**National Stock Exchange of India Limited**  
Exchange plaza,  
Bandra-Kurla Complex, Sandra (E)  
Mumbai – 400051

**Scrip Code: 533096**

**Scrip Code: ADANIPOWER**

Dear Sir / Madam,

**Sub: Business Responsibility and Sustainability Report for the financial year 2023-24**

Pursuant to Regulation 34 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), we are submitting herewith the Business Responsibility and Sustainability Report for the Financial Year 2023-24 which is being sent through electronic mode to the Members.

The Integrated Annual Report along with the Business Responsibility and Sustainability Report for the Financial Year 2023-24 is also uploaded on the Company's website and can be accessed at [www.adanipower.com](http://www.adanipower.com).

You are requested to take the same on your records.

Thanking You.

Yours faithfully,  
**For Adani Power Limited**

**Deepak S Pandya**  
**Company Secretary**  
Membership No. F5002

Encl.: as above

# Business Responsibility & Sustainability Report

## Section A : General Disclosure

### I. Details of the listed Entity

1	Corporate Identity Number (CIN) of the Listed Entity	L40100GJ1996PLC030533
2	Name of the Listed Entity	<b>Adani Power Limited (APL / Company)</b>
3	Year of incorporation	1996
4	Registered office address	"Adani Corporate House", Shantigram, Near Vaishnodevi Circle, S. G. Highway, Khodiyar, Ahmedabad – 382421, Gujarat, India.
5	Corporate address	"Adani Corporate House", Shantigram, Near Vaishnodevi Circle, S. G. Highway, Khodiyar, Ahmedabad – 382421, Gujarat, India.
6	E-mail	<a href="mailto:investor.apl@adani.com">investor.apl@adani.com</a>
7	Telephone	+91 79 – 26567555
8	Website	<a href="http://www.adanipower.com">www.adanipower.com</a>
9	Financial year for which reporting is being done	April 01, 2023 to March 31, 2024
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE) and National Stock Exchange of India Limited (NSE)
11	Paid-up Capital	₹ 4572.80 Cr.
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Mr. Santosh Kumar Singh Designation: Chief Sustainability Officer Telephone Number: (079) 2555 57289 Email Id: <a href="mailto:csso.power@adani.com">csso.power@adani.com</a>
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).	Disclosures under this report are made on a consolidated basis. The following Power generation stations of energy businesses are included in the reporting boundary. (i) Adani Power Limited, (Solar Plant), Bitta, Kutch, Gujarat. (ii) Adani Power Limited, Mundra, Gujarat. (iii) Adani Power Limited, Tiroda, Maharashtra. (iv) Adani Power Limited, Kawai, Rajasthan. (v) Adani Power Limited, Udupi, Karnataka. (vi) Adani Power Limited, Raipur, Chhattisgarh. (vii) Adani Power Limited, Raigarh, Chhattisgarh. (viii) Adani Power Jharkhand Limited, Godda, Jharkhand and (ix) Mahan Energen Limited, Singrauli, Madhya Pradesh
14	Name of assurance provider	DNV Business Assurance India Pvt Ltd.
15	Type of assurance obtained	Reasonable Assurance of Core Indicators & Limited assurance for non-core Indicators

### II. Products and Services

#### 16. Details of business activities (accounting for 90% of the turnover):

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Power Generation and related activities	Power Generation by Coal Based Thermal Power Plant	99%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Electric power generation by Coal Based Thermal Power Plants*	35102	99.7%
2	Electric power generation using Solar Energy	35105	0.3%

(\*Note: Coal base Thermal Power Plant includes generation by APL & its subsidiaries including Generation & Transmission from Adani Power(Jharkhand) Limited)

**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	09	01	10
International	00	00	00

**19. Markets served by the entity:**

a. Locations	Number
National (No. of States)	17
International (No. of Countries)	01

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

APL installed 1600 MW Thermal Power Plant to export electricity to fulfill the requirement of electricity demand in Bangladesh under Indo-Bangla Maitry Treaty signed between Government of India (GoI) and Government of Bangladesh (GoB), about 10.49% of total generation contributed toward export and 14.64% of exports of the total turnover of the entity.

**c. A brief on types of customers:**

The Company primarily serves B2B customers (comprising of State utilities & DISCOMS).

**IV. Employees**

**20. Details as at the end of Financial Year**

**1. Employees (including differently abled):**

Particulars	Total (A)	Male		Female	
		No. (B)	% (B/A)	No. (C)	% (C/A)
<b>EMPLOYEES</b>					
Permanent (D)	3295	3254	98.8%	41	1.2%
Other than Permanent (E)	20	20	100%	0	0%
<b>Total Employees (D+E)</b>	<b>3315</b>	<b>3274</b>	<b>98.8%</b>	<b>41</b>	<b>1.2%</b>
<b>WORKERS</b>					
Permanent (F)	0	0	0	0	0
Other than Permanent (G)	13044	13035	99.9%	09	0.1%
<b>Total Workers (F+G)</b>	<b>13044</b>	<b>13035</b>	<b>99.9%</b>	<b>09</b>	<b>0.1%</b>

(Workers include AIMSL 323 nos., Innov Global Ltd. 539 nos. & Contractual workers 12,182)

**2. Differently abled Employees and workers:**

Particulars	Total (A)	Male		Female	
		No. (B)	% (B/A)	No. (C)	% (C/A)
<b>DIFFERENTLY ABLED EMPLOYEES</b>					
Permanent (D)	1	1	100%	0	0
Other than Permanent (E)	0	0	0	0	0
<b>Total Differently abled employees (D+E)</b>	<b>1</b>	<b>0</b>	<b>100%</b>	<b>0</b>	<b>0</b>

Particulars	Total (A)	Male		Female	
		No. (B)	% (B/A)	No. (C)	% (C/A)
<b>DIFFERENTLY ABLED WORKERS</b>					
Permanent (F)	0	0	0	0	0
Other than Permanent (G)	0	0	0	0	0
<b>Total differently abled Workers (F+G)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 21. Participation/Inclusion/Representation of women

	Total (A)	No. (B)	% (B/A)
<b>Board of Directors</b>	6	1	16.7
<b>Key Managerial Personnel*</b>	4	0	0

\* Managing Director D,\* Chief Executive Officer, Chief Financial Officer and Company Secretary

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

	FY 2023-24 (Turnover Rate in current FY)			FY 2022-23 (Turnover Rate in previous FY)			FY 2021-22 (Turnover Rate in year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
<b>Permanent Employees</b>	9.76%	6.15%	9.72%	7.02%	5.26%	7.01%	8.38%	0%	8.38%
<b>Permanent Workers</b>	0	0	0	0	0	0	0	0	0

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

### 23. Names of holding / subsidiary / associate companies / joint ventures

Sr. 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	Adani Power (Jharkhand) Limited	Subsidiary	100.00	Yes
2	Mahan Energen Limited (Formerly known as Essar Power MP Limited)	Subsidiary	100.00	Yes
3	Adani Power Dahej Limited	Subsidiary	100.00	No
4	Pench Thermal Energy (MP) Limited	Subsidiary	100.00	No
5	Kutchh Power Generation Limited	Step Down	100.00	No
6	Mahan Fuel Management Limited	Subsidiary	100.00	No
7	Adani Power Resources Limited	Subsidiary	51.00	No
8	Alcedo Infra Park Limited	Subsidiary	100.00	No
9	Chandenvalle Infra Park Limited	Subsidiary	100.00	No
10	Emberiza Infra Park Limited	Subsidiary	100.00	No
11	Resurgent Fuel Management Limited	Subsidiary	100.00	No
12	Innovant Buildwell Private Limited* (Formerly known as Etemus Real Estate Private Limited)	Subsidiary	100.00	No
13	Aviceda Infra Park Limited <sup>§</sup>	Subsidiary	100.00	No
14	Moxie Power Generation Limited <sup>#</sup>	Associate	49.00	No

\*Ceased to be subsidiary w.e.f. January 29, 2024 upon transfer of all the equity shares to Adani connex Private Limited (a related party of the Company)

§Ceased to be subsidiary w.e.f. March 29, 2024 upon transfer of all the equity shares to Adani connex Private Limited (a related party of the Company)

<sup>#</sup>Incorporated on January 30, 2024

VI. CSR Details	Response
24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
(ii) Turnover (₹ in Crs.)	60281.48
(iii) Net worth (₹ in Crs.)	43145.03

## 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)	Current Financial Year FY 2023-24			Previous Financial Year FY 2022-23		
		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	Yes	0	0	0	0	0	0
Investors (other than shareholders)	Yes	0	0	0	0	0	0
Shareholders	Yes	3	0	Resolved during the year	1	0	Resolved during the year
Employees and workers	Yes	1	0	0	0	0	0
Customers	Yes	0	0	0	0	0	0
Value Chain Partners	Yes	0	0	0	0	0	0
Other (please specify)	NIL	0	0	0	0	0	0

#### Principle Wise Policies:

**Weblink:** <https://www.adanipower.com/-/media/Project/Power/Investors/Corporate-Governance/Policies/Employee-Grievance-Management-Policy.pdf>

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

Sr. 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 the positive/negative implications)
1	Occupational health and safety	Risk	Employee and worker well-being and safety is integral to APL. Jeopardizing the health and safety can not only impact the productivity, as well as profitability, but also affect the employee and worker morale.	Foster a safe working environment and ensure zero harm. Hazards and risks are identified on a periodic basis, and mitigation as well as prevention plans are implemented. Further, for employee and worker well-being, regular trainings on health and safety are provided.	Negative implications
2	Biodiversity	Risk	Reducing the impact of business operation on biodiversity and focus on optimization of natural resources to avoid negatively impacting the environment and the biodiversity.	The biodiversity policy drives the Company to do business with no net loss to biodiversity by 2025. The approach in managing biodiversity impacts at the operation and construction sites is built upon three major principles outlined in the Biodiversity Policy and embedded in the Biodiversity Assessment process	Negative implications
3	Regulatory Compliance	Risk	Failure to comply with regulatory requirements can result in financial and reputational consequences and erode stakeholder trust.	Legal and functional teams monitor the regulatory compliances applicable for respective business functions at defined frequencies. Disciplinary measures and reinforcement mechanisms are also defined.	Negative implications
4	Anti-Bribery & Anti-Corruption	Risk	Failing to uphold ethical practices and behaviour can lead to severe financial and reputations damages. It also puts stakeholder trust and the Company's leadership position at risk	Anti-Bribery and Anti-Corruption Policy, Code of Conduct, Whistleblower Policy, and other ESG policies provide detailed guidance on ethical conduct and mitigate the risk of non-compliance.	Negative implications

Sr. 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 the positive/negative implications)
5	Human Rights	Risk	Upholding human rights in accordance with all applicable national and international regulations is essential to protect employees, communities, and other stakeholders.	The Human Rights Policy provides guidance on adherence to national and international Human Rights standards and principles. From a management perspective, a body has been instituted to support in adoption of human rights. There is mechanism within each entity to address an issue raised or reported pertaining to human rights, as well as a stipulated timeline within which it should be resolved.	Negative implications
6	Water Management	Risk	Water is a shared resource, and hence ensuring responsible consumption is key to the business' social license to operate	The Company has instituted a Resource Conservation Policy, which serves as a guiding principle to reduce consumption of water and other resources.	Negative implications
7	Waste Management	Risk	Noncompliance with regulation and inefficient modus operandi can firstly have direct financial and reputational implications, and secondly impact the environment. Hence, effectively managing and reducing the waste generated and complying with environmental rules and regulations ensure environmental sustainability.	The resource conservation policy provides guidance to incorporate the principles of circularity in processes and production. Complies with all applicable environmental laws and regulations and takes initiatives to manage and reduce quantities of waste generated.	Negative implications

Sr. 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 the positive/negative implications)
8	Energy and Emissions Management	Risk	Adopting low carbon technologies also helps an organization prepare for a future, which could bring more stringent legislation and taxation related to energy and emissions.	Energy and Emission Policy provides guidance to reduce energy consumption and conserve greenhouse gas emissions. Complies with all applicable environmental laws and regulations and take initiatives to manage energy and emissions	Negative implications
9	Modernization, Innovation and Resource Optimization	Opportunity	The world is changing constantly and to remain relevant and profitable, it is an essential need to adapt and develop new advancements for meeting new realities.	The company has invested in technologies and made changes to its processes to reduce resource consumption and enhance machine safety	Positive implications
10	Community Development	Opportunity	Community development activities helps a company to create a positive impact on society by undertaking meaningful interventions to bring significant benefits to large sections of the society.	The Adani Foundation has been striving to create sustainable opportunities for the marginalized communities by facilitating quality education, sustainable livelihood development, promoting a healthy society and supporting rural infrastructure development.	Positive implications
11	Climate Change Adaption and Mitigation	Risk	The severe implications of climate change make it pertinent to control and reduce the energy consumption and emissions footprint	The Company's Climate Change Policy defines the process for measuring, monitoring and reducing the Company's environmental impact.	Negative implications
12	Economic Performance	Opportunity	Ensuring business profitability and strong economic performance helps deliver value to investors and reinvest in the growth of the business, employees, communities and other stakeholders	The Company thrive to deliver strong economic performance through our operational practices and risk mitigation strategies that supports the nation building and create a value for all the stakeholders	Positive implications



Sr. 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 the positive/negative implications)
13	Plant Efficiency	Risk	Efficiency is an important attribute as all inputs are scarce. It is important to conserve them while maintaining an acceptable level of output.	Undertaking initiatives to aid resource conservation and investing in research and development efforts to explore more efficient alternatives to the existing practices supports in improving the plant efficiency.	Negative implications
14	Business Continuity	Risk	Business continuity actions need to organization for survive from serious disruption.	We have a strategic risk management process in place that supports to identify the short, medium and long-term risks. Within these processes, we have incorporated systems that help our operations to become durable to unforeseen issues.	Negative implications
15	Cultural Heritage	Opportunity	The influence of cultural factors on business is extensive. Culture impacts how employees are best managed based on their values and priorities.	Understanding the importance that cultural heritage holds for current and future generations, we have identified unique cultural heritage sites at our locations and worked towards restoring the local art and culture in these locations. One such example is the Namda craft at Kutch, Gujarat. Lastly, through the Adani Foundation, we have ensured that this art survives.	Positive implications

## 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.

Sr. 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	<a href="https://www.adanipower.com/investors/corporate-governance">https://www.adanipower.com/investors/corporate-governance</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)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
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.	<p>APL has adopted US based Malcolm Baldrige Business Excellence framework (MBNQA) as Adani Business Excellence Model (ABEM). Four of APL stations have participated in RBNQ BE Assessments and received Performance Excellence Awards, also APL implemented management system like</p> <p><b>ISO 9001:2015</b> Quality Management System  <b>ISO 14001:2015</b> Environment Management System  <b>ISO 45001:2018</b> Occupational Health and Safety  <b>ISO 50001:2018</b> Energy Management System  <b>ISO 55001:2014</b> Asset Management System  <b>ISO 46001:2019</b> Water efficiency management systems  <b>ISO 27031:2011</b> Information Security Management System  <b>ISO 27001:2019</b> Information and Communication Technology (ICT) Readiness for business continuity  <b>ISO 22301:2019</b> Business Continuity Management System  <b>SA 8000 Social</b> Accountability (at APL, Udupi)</p>								

Sr. No.	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	<p>The Company's commitment to contribute to sustainable development is well aligned with Adani Group's purpose of Nation Building that provides a guiding framework for investment in businesses that accelerate India's economic growth and enhance citizen wellbeing.</p> <p>We have worked to embed this sustainability commitment into our strategy, our business processes and decision-making. Some of our key ESG goals and ambitions include:</p> <ul style="list-style-type: none"> <li>- Board Governance as per world best practices</li> <li>- To be in top-5 companies in India for ESG benchmarking of Electric Utility Sector by FY 2024-25</li> <li>- Explore Net carbon Neutral possibilities and public disclosures by 2024-25</li> <li>- Committed to Health and Safety of workforce with Zero Harm and Zero Leak objective by bringing Leadership commitment, Uniform deployment of safety standards and procedures, Capacity building, Systems and Processes</li> <li>- Contribution towards tree plantation pledge of 100 million tree plantation till 2030.</li> <li>- Single-use-Plastic-Free (SuPF) Certified Company for 100% of operating locations by 2024-25</li> <li>- Integrate with Management Systems in the company to conduct business with no net loss to biodiversity and 100% alignment with India Business Biodiversity Initiative (IBBI) and public disclosures by 2024-25</li> <li>- Building green supply chain by integration of Associates for 100% of critical supplies by 2024-25</li> <li>- Systematic Materiality Assessment and integration with Management Systems in the company</li> <li>- Inclusive growth including communities by undertaking CSR initiatives aligned with business impacts to leave positive footprints and societal happiness</li> </ul>								
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Key Performance targets across ESG parameters are set internally and monitored and acted upon continuously.								

Sr. No.	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9										
<b>Governance, leadership and oversight</b>																				
7	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements	<p>At Adani Power Limited, the company is committed to provide sustainable, affordable and reliable power to all. As a thermal power producing company, we are driven with the aim of fulfilling the country's energy needs, but we strive to do so sustainably and optimally. In the long run we aspire to maintain the trust we share with our customers, and other stakeholders, by adhering to high business standards, and adopting innovative business ideas.</p> <p>In the short- to medium- term, we aim to continually make process related changes, such that our operational efficiency improves, and we have lesser impact on the total amount of energy consumed and GHG emissions generated. We are gradually also looking at newer technologies in the power generation industry, to enable flexible operations and support more green and intermittent power in grid which will form of our long-term business strategy. In the reporting period we spent slightly over a crore in technology focused on improving our environmental footprint.</p> <p>We have a keen sense of responsibility to all our stakeholders. We consistently engage with our employees and have successfully provided trainings them on a variety of topics such as sustainability and inclusivity, mental health and well-being, ethics, etc. In furtherance to this, we have a renewed focus on the health and safety of our employees and workers and strive to improve our LTIFR. We have introduced several development programs and projects for the upliftment of community member situated near our operational facilities. In FY 2023-24 we have positively impacted 2,333,855 people.</p> <p>The power industry is plagued with a myriad of challenges because of extreme weather conditions, cybersecurity threats, and the growth of variable renewables and distributed energy resources. Hence, we believe in undertaking necessary measures from a business viability standpoint in terms of resource allocation, strengthening internal capacities, and exploring new avenues while exhibiting a strong focus on our people and the planet.</p>																		
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	<p>The Board of the Company has constituted a Corporate Responsibility Committee comprising of Independent Directors and chaired by an Independent Director to oversee strategies, activities and policies including environment, social, governance, health and safety, human talent management and related material issue and indicators in the global context and evolving statutory framework.</p> <table border="1"> <thead> <tr> <th>Name of Member</th> <th>Position in Committee</th> </tr> </thead> <tbody> <tr> <td>Mrs. Chandra Iyengar</td> <td>Chairperson (Independent &amp; Non-Executive Director)</td> </tr> <tr> <td>Mr. Sushil K. Roongta</td> <td>Member (Independent &amp; Non-Executive Director)</td> </tr> <tr> <td>Mr. Mukesh Shah</td> <td>Member (Independent &amp; Non-Executive Director) up to March 30, 2024.</td> </tr> <tr> <td>Mrs. Sangeeta Singh</td> <td>Member (Independent &amp; Non-Executive Director) w.e.f. May 1, 2024.</td> </tr> </tbody> </table>									Name of Member	Position in Committee	Mrs. Chandra Iyengar	Chairperson (Independent & Non-Executive Director)	Mr. Sushil K. Roongta	Member (Independent & Non-Executive Director)	Mr. Mukesh Shah	Member (Independent & Non-Executive Director) up to March 30, 2024.	Mrs. Sangeeta Singh	Member (Independent & Non-Executive Director) w.e.f. May 1, 2024.
Name of Member	Position in Committee																			
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Sr. No.	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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.	<p>Yes, The Board of the Company has constituted a <b>Corporate Responsibility Committee</b> comprising solely of the Independent Directors, which meets on a quarterly basis.</p> <p>The objective of the Committee is to assist the Board of Directors in fulfilling its responsibilities to oversee the Company's significant strategies, policies, and programs on social and public responsibility matters and for sustainability aspects with respect to the Company.</p> <p><a href="https://www.adanipower.com/-/media/Project/Power/Investors/Board-And-Committee-Charters/Corporate-Responsibility-Committee_Charter.pdf?la=en&amp;hash=55C59010BA96BE288FD2608B87D09F0C">https://www.adanipower.com/-/media/Project/Power/Investors/Board-And-Committee-Charters/Corporate-Responsibility-Committee_Charter.pdf?la=en&amp;hash=55C59010BA96BE288FD2608B87D09F0C</a></p>								

**Principle Wise Policies available of Company.**

P1	<ul style="list-style-type: none"> <li>• Code of conduct for board of directors and senior</li> <li>• Remuneration policy</li> <li>• Dividend distribution policy</li> <li>• Whistle blower policy</li> <li>• Related party transaction policy</li> <li>• Code of practices and procedures for fair disclosure of UPSI</li> <li>• Material events policy</li> <li>• Directors familiarisation programs</li> <li>• Business continuity policy</li> <li>• Policy on preservation of documents</li> </ul>
P2	<ul style="list-style-type: none"> <li>• Environment policy</li> <li>• Supplier code of conduct</li> <li>• Energy and emission policy</li> <li>• Resource conservation policy</li> <li>• Water stewardship policy</li> <li>• Responsible sourcing supply chain</li> <li>• Integrated management policy</li> <li>• ESG policy</li> <li>• Environment health safety policy</li> </ul>
P3	<ul style="list-style-type: none"> <li>• Working hours guidelines</li> <li>• Board diversity policy</li> <li>• Employee grievance management policy</li> <li>• Freedom of association</li> <li>• Environment health safety policy</li> </ul>
P4	<ul style="list-style-type: none"> <li>• Business responsibility policies</li> <li>• Employee grievance management policy</li> <li>• Stakeholders engagement policy</li> </ul>
P5	<ul style="list-style-type: none"> <li>• Affirmative action policy</li> <li>• Diversity equity and inclusion policy</li> <li>• Prevention of sexual harassment</li> <li>• Anti slavery policy</li> </ul>

**Principle Wise Policies available of Company.**

P6	<ul style="list-style-type: none"> <li>Environment policy</li> <li>Energy and emission policy</li> <li>Resource conservation policy</li> <li>Water stewardship policy</li> <li>Responsible sourcing supply chain</li> <li>Integrated management policy</li> <li>ESG policy</li> <li>Environment Health Safety policy</li> <li>Environment policy</li> </ul>
P7	<ul style="list-style-type: none"> <li>Business responsibility policies</li> </ul>
P8	<ul style="list-style-type: none"> <li>Diversity equity and inclusion policy</li> </ul>
P9	<ul style="list-style-type: none"> <li>Quality policy</li> <li>Cyber security and data privacy policy</li> <li>Website content archival policy</li> </ul>

**10. Details of review of each 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 - pls specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Performance against above policies and follow up action	Y	Y	Y	Y	Y	Y	Y	Y	Y	Quarterly							
Compliance with statutory requirements of relevance to the principles and, rectification of any non-compliances.	<b>P1</b>		<b>P2</b>		<b>P3</b>		<b>P4</b>		<b>P5</b>		<b>P6</b>		<b>P7</b>		<b>P8</b>		<b>P9</b>	
	Yes		Yes		Yes		Yes		Yes		Yes		Yes		Yes		Yes	
<b>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.</b>	<b>P1</b>		<b>P2</b>		<b>P3</b>		<b>P4</b>		<b>P5</b>		<b>P6</b>		<b>P7</b>		<b>P8</b>		<b>P9</b>	
	Yes		Yes		Yes		Yes		Yes		Yes		Yes		Yes		Yes	

M/s. TUV India Pvt. Ltd. is the external agency that has carried out independent assessment of our above Management systems.

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

## Section C: Principle wise Performance

**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 programs on any of the Principles during the financial year:**

Segment	Total number of training and awareness programs held	Topics / principles covered under the training and its Impact	Percentage of persons in respective category covered by the awareness programs
Board of Directors Key Managerial Personnel	04 Programmes	<ul style="list-style-type: none"> <li>• Brief on Adani Portfolio &amp; ESG</li> <li>• Capital Market</li> <li>• ESG global Trends</li> <li>• Site visits</li> </ul>	100%
Employees other than BoD and KMPs	222 Programmes	<ul style="list-style-type: none"> <li>• Anti-Bribery and Anti-corruption (ABAC)</li> <li>• Introduction to ESG</li> <li>• Prevention of sexual harassment (POSH)</li> <li>• Mental Health &amp; Wellbeing Awareness</li> <li>• Adani Behavioral Competency Framework</li> <li>• Percipio Training</li> <li>• Compliance</li> <li>• Insider Trading</li> <li>• Sustainability and inclusive growth</li> <li>• Safety Trainings</li> <li>• Cyber Security Awareness</li> </ul>	85%
Workers	22 Programmes	<ul style="list-style-type: none"> <li>• Permit To Work</li> <li>• Safety Risk Field Assessment</li> <li>• CSM</li> <li>• Machine Guarding</li> <li>• Electrical Safety &amp; LOTO</li> <li>• W/house Safety Standard</li> <li>• Working at Height</li> <li>• Road Safety Standard (RVDTS)</li> <li>• Rail Safety Standard</li> <li>• Material Handling</li> <li>• Scaffolding</li> <li>• Confined Space</li> <li>• Hot Work Safety</li> <li>• IR&amp;I (RCFA)</li> <li>• Electrical design Safety Manual</li> <li>• Safety Interaction</li> <li>• Excavation Safety</li> <li>• PPE</li> <li>• Work over water</li> <li>• Gas Cylinder Safety</li> <li>• Pre Start-up Safety Review</li> <li>• Process Safety Management</li> </ul>	100%

Our commitment lies in creating an enriching work environment focused on individual growth for all employees and workers. Regular bi-annual and annual performance reviews form the basis of our training and development efforts, with a substantial investment of ₹ 4.07 crore allocated to this purpose in the reporting period. Collaborating with reputable consultants, we conduct skill assessments and gather employee feedback to tailor personalized learning plans aligned with both individual aspirations and organizational goals.

Our training initiatives extend across digital platforms such as Percipio, e-vidyalaya, and the Adani Power Training and Research Institute (APTRI). These platforms offer flexible learning pathways and mobile accessibility, empowering employees to pursue self-paced learning. Mandated trainings cover critical areas including prevention of sexual harassment (POSH), compliance, sustainability, and risk management, ensuring employees are well-versed in industry standards and best practices.

Moreover, we encourage experiential learning through peer shadowing and cross-functional team projects, fostering collaboration and knowledge exchange among employees of diverse backgrounds and expertise levels.

**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:**

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 Fees	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	Nil
Punishment	Nil	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
Not Applicable	Not Applicable

**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, an Anti-Corruption and Anti-Bribery policy is available on the website.

[https://www.adanipower.com/-/media/Project/Power/Investors/Corporate\\_Governance/Policies/Anti-Corruption-and-Anti-Bribery-Policy.pdf](https://www.adanipower.com/-/media/Project/Power/Investors/Corporate_Governance/Policies/Anti-Corruption-and-Anti-Bribery-Policy.pdf)

The policy covers employees, consultants, contractors, trainees, or any other person associated such as the subsidiaries, their employees, suppliers, and business partners, with the objective of providing guidance on ethical conduct in accordance with all applicable regulations. The policy sets out responsibilities and forbids any form of bribery, embezzlement, corruption at Adani Power. Moreover, in case there is any suspicion around any malpractice, or a person is unsure whether the particular act constitutes bribery or corruption, then the person can raise their query with the respective manager or vigilance and ethics officer via the whistleblower facility.



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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Directors</b>	NIL	NIL
<b>KMPs</b>	NIL	NIL
<b>Employees</b>	NIL	NIL
<b>Workers</b>	NIL	NIL

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

	FY 2023-24 (Current Financial Year)		FY 2022-23 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	Not Applicable	NIL	Not Applicable
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL	Not Applicable	NIL	Not Applicable

**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 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Number of days of accounts payables</b>	39.19	42.93

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

Parameter	Metrics	FY 2023-24	FY 2022-23
<b>Concentration of Purchases</b>	a. Purchases from trading houses as % of total purchases	0	0
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0	0
<b>Concentration of Sales</b>	a. Sales to dealers/distributors as % of total sales	0	0
	b. Number of dealers /distributors to whom sales are made	0	0
	c. Sales to top 10 dealers/distributors as % of total sales to dealers / distributors	0	0
<b>Share of RPTs in</b>	a. Purchases (Purchases with related parties / Total Purchases)	1.72%	3.50%
	b. Sales (Sales to related parties / Total Sales)	23.28%	21.98%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0.27%	0.36%
	d. Investments (Investments in related parties / Total Investments made)	0%	0%

## Leadership Indicators

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

Total number of awareness programmes	Topics/principles covered under the training	%age of vale chain partners covered (by value of business done with such partners) under the awareness programmes
22	Awareness on safe work at height, use of personal protective, equipment, First-aid & medical emergency, incident reporting, housekeeping awareness, slip, trip, falls, health awareness, electrical safety, ergonomics and manual material handling, chemical safety, food safety, noise monitoring, HSE legal requirement, lock-out and tag-out, permit to work, road safety etc.,  Environmental Awareness Overview- noise pollution, energy conservation, waste disposal and air pollution.	100%

### 2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same.

Yes, APL has the policy on code of conduct applicable for All the members of the Board of Directors & All the members of the Senior Management of the Company

The objective of the Code is to maintain standards of business conduct of the Company and ensure compliance with Applicable Laws. Towards this end, the Code lays down standards and values which can enhance the image of the Company and set the standards for business transactions and also deter wrong doing in all business related activities.

All the members of the Board of Directors and Senior Management of the Company are expected to dedicate their best efforts to advance the Company's interests and to make decisions that affect the Company based on the Company's best interests and independent of outside influences.

A conflict of interest occurs when a director's/member's of Senior Management private interest interferes in any way, or even appears to interfere, with the interest of the Company as a whole. Directors and members of Senior Management of the Company should avoid conflicts of interests with the Company. Any situation that involves, or may reasonably be expected to involve, a conflict of interest with the Company shall be disclosed promptly to the Company Secretary of the Company.

### Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe.

#### 1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.

	Current FY 2023-24	Previous FY 2022-23	Details of improvements in environmental and social impacts
<b>R&amp;D</b>	₹ 1.08 Cr.	Nil	<ul style="list-style-type: none"> <li>Ammonia cofiring feasibility study at Mundra</li> <li>Study towards Carbon Capture technology at Mundra</li> <li>Installation of Brentwood fills (high efficient) in Cooling tower at Mundra</li> </ul>
<b>Capex</b>	₹ 21.97 Cr.	₹ 52.27	<ul style="list-style-type: none"> <li>Installation of modified Haman blades (13 Nos) in Unit-1 &amp; 2 Cooling tower at Kawai</li> <li>Variable frequency drives (VFD) at Raipur</li> <li>TDBFP – A &amp; B Recirculation valve replacement &amp; Solar light installation Raigarh Installation of LED Lights at Mahan TPP</li> </ul>

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

Yes.

Yes, 100% percentage of inputs were sourced as per our supply chain management policy, which effectively governs our sustainable supply chain management practices. We ensure that our supplier selection process integrates the prerequisites of sustainability.

Our supplier Code of Conduct acts as a framework for assessing and disseminating the company's requirements, values, and culture to suppliers. We also encourage our suppliers to adhere to social and environmental standards such as SA 8000, ISO 14001:2015, and ISO 45001:2018. Moreover, we have also devised a supplier screening and risk assessment programme which serves as an initiatory requirement in our vendor onboarding process.

In addition to the regulatory and qualitative aspects, our supplier assessment scorecard also incorporates ESG aspects for screening and prequalification of our suppliers. We have classified our suppliers and identified them as critical based on value of business and nature of supply. Further, our supplier screening framework is used to assess the identified critical suppliers on predefined ESG parameter which act as a key enabler on our Responsible Supply Chain journey.

**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.**

Owing to the nature of the Company's product/service offerings [Generation of Electricity], the scope for safely reclaiming products for reuse, recycling, and disposal at the end of life is not applicable.

In alignment with the UN SDG 12- Responsible Consumption and Production, the company have defined processes for managing waste at all our operational sites.

Effective waste management begins with meticulous planning, ensuring that our waste management plan prioritizes efficient and cost effective techniques. This plan encompasses a range of activities, including waste collection, segregation, transportation, reprocessing, recycling, and disposal of different types of waste. Our thermal power plants generate various forms of waste, with fly ash (a by-product of coal combustion) being the largest solid waste component. Additionally, we handle other types of waste such as municipal or domestic waste, hazardous waste, biomedical waste, and e-waste. The disposal methods depend on the type and quality of waste generated.

Fly ash, being a significant solid waste produced from coal-based power generation, poses a landfilling challenge. To address this, our Tiroda plant has implemented a High Concentration Slurry Disposal (HCSD) system, which solidifies the ash for disposal. Furthermore, we have established infrastructure at other plants to transform fly ash into a valuable material in demand by industries such as cement and ready-mix concrete. This approach has substantially increased fly ash utilization and supply, benefiting specialised agencies. We are dedicated to reducing single-use plastic usage, and 9 out of 7 of our power-generating units have received certification for being single-use plastic-free from the Confederation of Indian Industry (CII). At our Tiroda, Kawai, Udupi, we have installed a waste-paper recycling unit.

Regarding hazardous waste, we generate a comparatively smaller quantity, which is stored in designated locations. As per regulations, non-recyclable hazardous waste is sent to a State Pollution Control Board (SPCB)- approved common treatment, storage, and disposal facility (TSDF) for proper management. We recognise the importance of waste segregation from the initial stages, and our control measures ensure that relevant information is tracked until the final disposal stage.

Additionally, the non-hazardous waste generated at our premises comprises of scrap metal, wood, glass, tires, e-waste, cardboard, and paper are sold via auctioned.

**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.**

Owing to the nature of the Company's product/service offerings, EPR is not applicable to the Company.

### Leadership Indicators

1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?

NIC Code	Name of Product service	%of total Turnover	Boundary for which the life cycle Perspective / Assessments conducted	Whether conducted by independent external agency (Yes)	Results communicated in public domain (Yes/No) If yes provide web -link
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**Not applicable**, Owing to the nature of the Company's product/service offerings [Generation of Electricity]

However, we intend to use the LCA study for the Solar PV modules installed at APL Bitta Solar that might come up for disposal at the end of their life.

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

Name of product	Description of the risk / concern	Action Taken
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Not applicable.

However, The Company takes proactive steps to avoid any significant environmental and or social impact from ash produced from power generation stations. Company is also committed to take responsibility of the safe disposal following Waste management hierarchy for the solar modules waste [if generated] to avoid any significant environmental and or social impact.

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Indicate input material	Recycled or re-use input material to total material	
	FY 2023 – 24 (Current Financial Year)	FY 2022 – 23 (Previous Financial Year)

Not Applicable

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:

	FY 2023 – 24 (Current Financial Year)			FY 2022 – 23 (Previous Financial Year)		
	Re-Used	Re-Cycled	Safely Disposed	Re-Used	Re-Cycled	Safely Disposed
Plastics (including packaging)	Not applicable owing to the nature of the Company's product/service offerings [Generation of Electricity]					
E-waste						
Hazardous waste						
Other waste						

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

Indicate product category	Reclaimed product and their packaging material as % of total products sold in respective category
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Not applicable owing to the nature of the Company's product/service offerings [Generation of Electricity]

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

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

Our employees are the driving force behind our success. To protect and safeguard them from any harm is not only our business responsibility but also our utmost priority. All our operational locations are facilitated with all necessary health standards and first-aid provisions. We have annual health checkups for our employees. Additionally, if the need arises our employees have access to tele consult specialists. We offer virtual yoga and other wellness related workshops to our employees at fixed dates and times through virtual medium. For our contractual employees and workers as well, we conduct health check-ups on a timely basis, and we request them for certificates after they join back post recovery from work related injuries. The emotional and mental well-being needs of our employees are addressed through our Adani Care platform where the employees and their families can avail professional counselling services. We cover our employees with the requisite health and accident insurance. Further, we also offer all of our employees with retirement benefits such as provident fund, gratuity, GPA, and WC. In conformance with the regulatory norms, we also provide them with the maternity and paternity benefits. The return-to-work rate and retention rate for the reporting year is 100%.

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)
<b>Permanent employees</b>											
Male	3254	3254	100	3254	100	0	0	3254	100	3254	100
Female	41	41	100	41	100	41	100	0	0	41	100
<b>Total</b>	<b>3295</b>	<b>3295</b>	<b>100</b>	<b>3295</b>	<b>100</b>	<b>41</b>	<b>100</b>	<b>3254</b>	<b>100</b>	<b>3295</b>	<b>100</b>
<b>Other than Permanent employees</b>											
Male	20	20	100	20	100	0	0	20	100	20	100
Female	0	0	0	0	0	0	0	0	0	0	100
<b>Total</b>	<b>20</b>	<b>20</b>	<b>100</b>	<b>20</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>20</b>	<b>100</b>	<b>20</b>	<b>100</b>

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

In order to ensure safety and well-being at workplace, we conduct various trainings for all our employees as well as contractual workers. We focus on making the trainings relevant and practical by engaging our workforce in different modules. We also conduct various awareness and health promotion activities for our employees and contractual workers.

All our operating sites carry out periodical medical examination for employees as well as contractual workers, in compliance to the applicable regulations.

We also have specific health standards and undertake first aid and health emergency management and have employed qualified medical practitioner at each of Site/location. To protect our employees and contractual workers, appropriate personal protective equipment (PPEs) are also provided.

Category	% of Workers 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)
<b>Permanent employees</b>											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Category	% of Workers 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)
<b>Other than Permanent employees</b>											
<b>Male</b>	853	853	100	853	100	0	0	853	100	853	100
<b>Female</b>	09	09	100	09	100	09	100	0	0	09	100
<b>Total</b>	<b>862</b>	<b>862</b>	<b>100</b>	<b>862</b>	<b>100</b>	<b>09</b>	<b>0</b>	<b>853</b>	<b>100</b>	<b>862</b>	<b>100</b>

(Note: Other than Permanent Workers does not include Contract labors does not include, however Day care facilities is extended to contract labors too)

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

	FY 2023 - 24 (Current Financial Year)	FY 2022 - 23 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the company	1.06%	1.32%

(Note: Spending on measures towards well-being does not include workers category)

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

Benefits	FY 2023 - 24 (Current Financial Year)			FY 2022 - 23 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted & 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	99.97%*	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	NA	100%	Yes	NA	100%	Yes
Others - Pls specify	GPA 100%	WC 100%	Yes	GPA 100%	WC 100%	Yes

(\* CEO has opted out voluntarily) (GPA: Group Personal Accident WC: Workmen's Compensation)

**3. Accessibility of workplaces**

Yes, the Company conforms with the requirements of the Rights of Persons with Disabilities Act, 2016, and is committed to provide the employees and workers a diverse and equitable work environment. The Company's infrastructure plan is designed and constructed to address the accessibility to workplace for differently abled employees and workers. The corporate offices have a ramp at the entry across office locations, the elevators have braille signs and are designed for visually impaired, and there are dedicated toilets for differently abled employees and workers.

**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 has a Diversity, Equality, and Inclusion Policy which promotes an inclusive work culture, as well as the values of empathy and mutual respect. The Company strives to foster a diverse and equitable environment.

Weblink: chrome <https://www.adanipower.com/-/media/Project/Power/Investors/Corporate-Governance/Policies/APL-Diversity-Equity--Inclusion-Poicy.pdf>

**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	100%	100%	NA	NA
Female	100%	100%	NA	NA
Total	100%	100%	NA	NA

(This covers both Paternity & Maternity leaves)

**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.**

**(If Yes, then give details of the mechanism in brief)**

<b>Permanent Workers</b>	Not Applicable as no workmen under permanent category However, an grievance redressal mechanism is available for employees and workers. The system is designed to redress the grievance within a defined timeline of 14 working days. The grievances are resolved in fair and time bound manner maintaining utmost confidentiality.
<b>Other than Permanent Workers</b>	Yes. Workers that are engaged on contractual basis can report their grievances to their respective contractor representative or the company supervisor. The contractor is expected to take the required action to address the worker grievances, and if required, can raise the grievance to HR and respective functional heads.
<b>Permanent Employees</b>	Yes. Apart from the on-line grievance redressal platform, the Company also has a policy on prevention, prohibition and redressal of sexual harassment of women at the workplace and has Internal Complaints Committees (ICCs) in compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. Members of the ICCs are responsible for conducting inquiries pertaining to such complaints. The Company, on a regular basis, sensitizes its employees on the prevention of sexual harassment at the workplace through workshops, group meetings, online training modules and awareness programs. <a href="http://www.adanipower.com/-/media/Project/Power/Investors/Corporate-Governance/Policies/Employee-Grievance-Management-Policy.pdf">www.adanipower.com/-/media/Project/Power/Investors/Corporate-Governance/Policies/Employee-Grievance-Management-Policy.pdf</a>
<b>Other than Permanent Employees</b>	Yes. Suppliers, Consultants, Retainers, Clients or any other parties that are engaged on a project / periodic basis are governed by the terms & conditions of the contract. Grievances if any, can be raised with concerned HR Business Partners and respective functional heads.

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

The Company does not have any employee associations. However, we recognize the right to freedom of association and does not discourage collective bargaining.

Category	FY 2023 – 24 (Current Financial Year)			FY 2022 – 23 (Previous Financial Year)		
	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 (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)
Total Employees	3315	0	0%	3313	0	0%
Male	3274	0	0%	3294	0	0%
Female	41	0	0%	19	0	0%



## 8. Details of training given to employees and workers:

Category	FY 2023 – 24 (Current Financial Year)					FY 2022 – 23 (Previous Financial Year)				
	Total (A)	On Health & 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)
<b>Employees</b>										
Male	3274	2491	76.08%	3083	94.17%	3294	2702	82.02%	2756	83%
Female	41	31	75.61%	37	90.24%	19	19	100%	14	73%
<b>Total</b>	<b>3315</b>	<b>2522</b>	<b>76.08%</b>	<b>3120</b>	<b>94.12%</b>	<b>3313</b>	<b>2721</b>	<b>82.13%</b>	<b>2770</b>	<b>83%</b>
<b>Workers</b>										
Male	13,035	16900*	100%	Nil	Nil	246	246	100%	Nil	Nil
Female	9	9	100%	Nil	Nil	0	0	0	Nil	Nil
<b>Total</b>	<b>13,044</b>	<b>16900</b>	<b>100%</b>	<b>Nil</b>	<b>Nil</b>	<b>246</b>	<b>246</b>	<b>100%</b>	<b>Nil</b>	<b>Nil</b>

(\* 16900 is not a unique number, included no of persons trained in multiple trainings covers 100% of workers)

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

We have a robust Performance Management process with an objective to establish utmost clarity in terms of the process to be followed at each step and what is expected from all the stakeholders involved. The process covers activities related to measuring performance of all employees as part of the year-end review, rating & promotion recommendation, moderation and individual feedback. We also have a performance review group (PRG) consisting of a group of people who discuss the performance and behavioral aspects of an individual.

All the employees undergo an annual performance appraisal process as determined by the Company.

Category	FY 2023 – 24 (Current Financial Year)			FY 2022 – 23 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
<b>Employees</b>						
Male	3206	3063	95.5%	3294	3203	97.23%*
Female	19	16	84.2%	19	17	89.47%
<b>Total</b>	<b>3225</b>	<b>3079</b>	<b>95.5%</b>	<b>3313</b>	<b>3220</b>	<b>97.19%</b>
<b>Workers</b>						
Male	853	853	100%	246	241	97.96%
Female	9	9	100%	0	0	0
<b>Total</b>	<b>862</b>	<b>862</b>	<b>100%</b>	<b>246</b>	<b>241</b>	<b>97.96%</b>

## 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 APL has adopted and implemented the Adani Group's Safety Management System framework by integrating all critical business activities and applying principles, processes in order to provide safe and healthy workplaces across all Company' establishments, prevent work related injury and ill health, minimize risks and continuously improve safety performance.

Eight major elements of Adani Safety Management System are on performance orientation, executive commitment, teamwork orientation, employee empowerment and enlistment, scientific decision making, continual improvement, comprehensive and ongoing training, and unity of purpose.

APL leadership is committed to the development, implementation, and continual improvement of Occupational Health & Safety, Objectives, Policy and goals. We believe that all injuries, occupational illnesses



as well as incidents are preventable. At APL, during past few years we have enhanced our efforts on OHS through development of robust processes and governance in association with reputed safety consultant M/s. DuPont under Safety Culture Transformation Journey named Project Chetna to achieve excellence and benchmark in OHS performances.

Our health and safety priorities are articulated in our EHS Policy. With the overarching aim of 'Zero harm to life', our operations are certified with the ISO 45001 standard. Safety of our people is the utmost priority for Adani Power. We ensure several levels of checks and balances throughout the organisation, policies and management systems. Training and awareness raising sessions are in place with this regard.

All sites of APL have also linked Group Safety Management System with their existing Integrated Management System (IMS), e.g., ISO 14001 (EMS), and ISO 45001 (OHSMS).

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

APL has established and aligned globally recognized high level Safety Intervention and Risk Assessment programs such as Safety Interaction (SI), Vulnerability Safety Risks (VSR), Safety Checks & Assurance (SCA), Site Risk Field Audits (SRFA), Process Hazard Analysis (PHA), and Pre-Startup Safety Review (PSSR) with Business specific Integrated Management System based Hazard Identification and Risk Assessment Process, (HIRA) and Job Safety Analysis (JSA). The Company has adopted this framework and the reporting businesses have developed an ecosystem of participative and consultative approach for engaging concerned stakeholders, including, employees, associates, and contract workmen.

The Company recognizes that the dynamic risks need to be managed and mitigated as per Hierarchy of Control to protect its stakeholders and achieve objective of Zero Harm with enablement of Sustainable Growth.

These interventions bring together an understanding of the potential upside and downside of all job and personal factors which can impact the organization with an objective to prevent injury, protect assets and add maximum sustainable value to all the activities and processes of the organization.

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

Yes, The APL established Concern / Hazard Reporting, Action employee can take (AECT), Incident Management and Investigation System for fair and transparent reporting of workrelated hazards and risks as unsafe Acts/ unsafe Conditions, near misses, injuries and illness and serious incidents. This is followed by a comprehensive Root Cause Failure Analysis (Investigation), formulation of corrective actions as per Hierarchy of Controls, its tracking and monitoring and subsequent closure.

The outcome and learnings from these events and incidents are deployed horizontally across the Group through a systemic process of 'Critical Vulnerable Factor' (CVF) as a part of Group Safety Governance Process. The progress on CVF is reviewed during Adani Apex Group Safety Steering Council Meetings as well as during their Business Safety Council Meetings.

To facilitate this, an advanced digital platform on OH&S Reporting has been deployed by APL. The Company access this platform through its machines as well as native and lite Mobile App version

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

Yes, the employees and workers have access to non-occupational medical and healthcare services.

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

Safety Incident/Number	Category	Current FY (2023-24)	Previous FY (2022-23)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0.14
	Workers	0.15	0.02
Total recordable work-related injuries	Employees	0	1
	Workers	4	1
No. of fatalities	Employees	0	0
	Workers	1	1
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

Health and Safety of our people is of utmost importance to us. To achieve this, we have adopted a shared responsibility approach, with increased engagements at all levels of workforce and strengthening the safety culture across all Company's site/locations. We are taking steps to reduce reportable incidents, minimize injuries and regularly monitor the safety performance of our sites.

Our occupational health and safety management system is also well aligned with Group's Safety framework and covers all employees, contractors, business associates, visitors and the community as well. In addition to that, a number of our sites across all Company's businesses are ISO 45001 (2018) certified.

As a part of our strategy to prevent health and safety related incidents, we have identified two focus areas which are contractor safety management (CSM) and operational discipline. CSM procedure provides support in manpower deployment whereas the operational discipline ensures that proper measures to eliminate hazards are taken at all our sites. Contractor Safety Management is well defined six step processes viz Pre-qualification - To Identify contractors compatible with owner operating safety principles, Contract Preparation - Develop contract package with specific language in the generic documents to clarify safety expectations for contracting needs, Contract Award - for effective review of contract safety specifications at bid meetings & pre-award meetings, Orientation & Training - 3 different level Safety Orientation (Generic, Area specific & Job Specific) Training with assessment, Managing the work (Safety Risk Field Audit (SRFA) with KPIs, Periodic / Contract closure evaluation. We have sets out requirement for evaluating and rewarding Contractors to ensure safety at the workplace. It will further result in development of an incident free work environment, by creating a systematic approach to manage contractors and making them aware of the risks associated with working on site.

All our employees and contractors are provided with appropriate PPEs and it is ensured that they are not negligent in using them. We are providing job related training to our employees to perform given task safely along with display of do's and don'ts at prominent locations of the sites. Beside this, we have stringent work permit system in place. Toolbox talks, task briefing, job specific training, job hazard analysis and mock drill help us in building safety culture within our sites/locations.

Mental and emotional health is a core part of our work culture. In view of this, an emotional wellness program was launched as part of Adani Care- Our integrated suite of health and well-being services and support platform. As an inclusive health service, the program offers professional and confidential counselling for our employees. Family member of our employee can also avail these services at any time of the day and in any location.

We also have various rewards and recognition programs in place to appraise the champions of safety working at Company's sites/locations.

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

Category	Current FY (2023-24)			Previous FY (2022-23)		
	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	0	0	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

**14. Assessments for the year:**

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
<b>Health and safety practices</b>	100%
<b>Working Conditions</b>	100%

(Note: All APL sites are certified ISO 45001:2018 by Third party)

**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.**

All incidents are investigated thoroughly as per Group Safety Guidelines on Incident Reporting & Investigation and learning is shared across sites to ensure non-occurrence of the similar incidents. Also, employees and workers are encouraged to report maximum number of unsafe acts and conditions to eliminate such incidents.

**Leadership Indicators**

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

- A. Yes, employees are covered under Death benevolent policy & Group personal accident policy.
- B. Yes, Contract workers of Global Innovsource covered under Employ deposit link insurance & death compensatory package. Other contractor workers covered as per workmen compensation package.

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

The Company has adequate mechanisms to ensure that requisite statutory dues, as applicable to the transactions of the Company with its value chain partners, are deducted and deposited in accordance applicable regulations and reviewed as per regular audit processes. The Company also collects necessary certificates and proofs from its contractors with respect to payment of statutory dues relating to contractual employees and workers. The Company expects its value chain partners to behave ethically and with integrity in all its business transactions and uphold standards of fair business practices.

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

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2023 – 24 (Current Financial Year)	FY 2022 – 23 (Previous Financial Year)	FY 2023 – 24 (Current Financial Year)	FY 2022 – 23 (Previous Financial Year)
Employees	0	1	0	0
Workers	5	1	0	0

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

Not Applicable.

**5. Details on assessment of value chain partners**

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

(Direct suppliers of APL & contractors)

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

As a part of our strategy to prevent health and safety related incidents, we have identified two focus areas which are contractor safety management (CSM) and operational discipline. CSM procedure provides support in manpower deployment whereas the operational discipline ensures that proper measures to eliminate hazards are taken at all our sites.

**Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders**

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

We believe that engagement with stakeholders is key to understanding their needs, working with them to minimize risks, maintaining social legitimacy, improving credibility, and gaining their trust.

We identified our stakeholders as groups and individuals, who can influence or/ are impacted by our operations/ activities, change in technology, regulations, market, and societal trends either directly or indirectly which comprise of communities, employees, supply chain partners, customers, investors, regulators, and civil society organizations for all its operations. We commit to engage openly and authentically with our stakeholders to enhance cooperation and mutual support for a sustainable relationship.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channel of communication	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	HR interactions, Performance management, Townhalls, announcements	Continual	HR policies, Career progression, trainings
Shareholders/ Investors	No	Email, Annual General Meetings, Quarterly/Annual results, Website information, Official press release	Regular/Need based	Business sustainability, economic performance
Customers	No	Regular customer's meet, Business Visits, Sales visit, Customer satisfaction Survey	Frequent, Need based	Quality, timely Delivery, Order placements
Suppliers	No	Regular supplier's meet, Suppliers Assessments, Seminars, Conferences	Continual	Quality, Sustainability, Cost
Regulators	No	Compliance meetings, Industry associations, Events, Telephonic, Video conferences and email communication	Continual, Need based	Compliance, Policy advocacy
Community and NGOs	Yes	Community meetings	Frequent and Need based	CSR, Education, Welfare
Media	No	Press Conferences, Telephonic and email communication	Continual, Need based	Outlook, announcements
Peers and Key Partners	No	Industry association, Events, and conferences	Need based	Knowledge sharing
Academics	No	Meetings, Visits, Academics related tours	Need based	Knowledge sharing, recruitments

### Leadership Indicators

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

The company endeavours to incorporate sustainability aspects into all its systems and processes. Respective functional heads engage with the stakeholders on various topics and the relevant feedback from such consultation is provided to the Board for any concern related to economic, environmental, and social topics. Our mailing portal aids in addressing the concerns of our vendors and customers. Our employees use the grievance management system for raising their concerns and grievances which are addressed.

- 2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No).**

**If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.**

Yes, our material issues are identified based on our engagement with our stakeholders. We have set bold aspirations towards our sustainable journey and our sustainability goals.

- 3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.**

APL has various plants in several locations all around India, therefore we understand our responsibility to help the residents around these locations as well as reach out to the marginalized and Vulnerable communities in the respective areas. We ensure to defend their rights, interests, natural and cultural resources as well as give them resources to participate and benefit from development. We recognize the importance of gaining access to robust and quality medical services especially for the economically marginalized and vulnerable populations. Acknowledging this need, has worked towards heavily improving access to essential healthcare infrastructure and services. Mobile Health Care Unit & Health Check-up Camp in Government Schools are some of highlights from initiatives taken by us.

### Principle 5: Businesses should respect and promote human rights

- 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 2023 - 24 (Current Financial Year)			FY 2022 - 23 (Previous Financial Year)		
	Total (A)	No. employees or workers covered (B)	% (B / A)	Total (C)	No. employees of workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	3295	297	9.01%	3295	2351	71%
Other than permanent	20	10	50.0%	18	5	27%
<b>Total Employees</b>	<b>3315</b>	<b>307</b>	<b>9.26 %</b>	<b>3313</b>	<b>2356</b>	<b>71%</b>

Category	FY 2023 – 24 (Current Financial Year)			FY 2022 – 23 (Previous Financial Year)		
	Total (A)	No. employees or workers covered (B)	% (B / A)	Total (C)	No. employees of workers covered (D)	% (D / C)
<b>Workers</b>						
Permanent	Nil	Nil	Nil	Nil	Nil	Nil
Other than permanent (outsourced)	<p>Our approach to human rights is guided by our policy on Human Rights which is aligned to relevant national and international standards/protocols. We also have robust internal controls and procedures in place to ensure compliance with applicable labour laws including human rights.</p> <p>The said Human rights policy extends to our business partners who are responsible to ensure compliance with the same and make sure that the workforce employed at different Adani businesses are provided with relevant trainings to make them aware about their rights and obligations.</p> <p>The Company also has a Supplier Code of Conduct (SCC) that covers various human rights aspects; all procurement agreements of the Company with critical suppliers include conditions pertaining to labour standards and occupational health and safety.</p> <p>Although the Company at present does not have a structured system of monitoring the training hours for the contract manpower, however, they are trained and sensitized about human rights through initiatives on labour practices and CSR activities.</p> <p>We are also working on to further strengthen our existing approach to human rights training and engagement including setting up a digital platform for better tracking and recording of hours of trainings conducted on ESG including human rights for different category of employees including workers.</p>					

(workers include skilled semi-skilled & un-skilled out sourced contract labor)

**Note:** As a part of our learning and development strategy we ensure that all the employees have access to Human Rights training and there are e-modules on the relevant topics in the learning management tools. The onboarding exercise for all new employees includes Human Rights awareness as part of their induction session. This induction session is held on monthly basis and focuses on aspects of POSH, and Code of Conduct. While the training on different elements of human rights is covered under various awareness and training program organized by the company, we are further strengthening our existing approach to human rights training and engagement including setting up a digital platform for better tracking and recording of hours of trainings conducted on ESG including human rights for different category of employees including workers.

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

Category	FY 2023 – 24 (Current Financial Year)					FY 2022 – 23 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	%(B/A)	No. (C)	%(C/A)		No. (E)	%(E/D)	No. (F)	%(F/D)
<b>Employees &amp; Workers</b>										
<b>Permanent</b>										
Male	3274	0	0	3274	100%	3541	0	0	3541	100%
Female	41	0	0	41	100%	19	0	0	19	100%
<b>Other than Permanent</b>										
Male	853	0	0	853	100%	0	0	0	0	0
Female	09	0	0	09	100%	0	0	0	0	0

(Note: Permanent includes only on-roll employees. Other than permanent includes 21 FTA+ 539 contract workers of Global Innovsource)

The wage rates in scheduled employments differ across states, sectors, skills, regions, and occupations owing to various factors. Hence, there is no single uniform minimum wage rate across the country and the revision cycle differs for each state. However Minimum wages are paid and adhered to by the Company as per the minimum wage notification issued by the respective Central and State bodies for different establishments under the Minimum Wages Act and Rules.

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

**a. Median remuneration / Wages:**

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors* (BoD)	4	0	2	0
Key Managerial Personnel	3	5.37 Cr.	0	0
Employees other than BoD and KMP	3,312	0.12 Cr.	41	0.07 Cr.
Workers <sup>#</sup>	853	0.04 Cr.	9	0.03 Cr.

\*The Directors do not draw any salary/ commission, except for sitting fees, as disclosed in the Corporate Governance Report, which is part of this Integrated Report.

<sup>#</sup>Workers doesn't include Contractual workers

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

	FY 2023 – 24 (Current Financial Year)	FY 2022 – 23 (Previous Financial Year)
Gross wages paid to females as % of total wages	0.64%	0.30%

**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.

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

Standing forums have been constituted, at the Group Level, Company Level and its subsidiary level, that aids and advises the management in its approach towards building sustainable Human Rights. Business HR is responsible to ensure that any issue or impact related to human rights is addressed in the defined manner within the stipulated timeline.

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

	FY 2023 – 24 (Current Financial Year)			FY 2022 – 23 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	01	0	Hostile work environment	NIL	NIL	NIL
Discrimination at workplace	NIL	NIL	NIL	NIL	NIL	NIL
Child Labour	NIL	NIL	NIL	NIL	NIL	NIL
Forced Labour / Involuntary Labour	NIL	NIL	NIL	NIL	NIL	NIL
Wages	NIL	NIL	NIL	NIL	NIL	NIL
Other human rights related issues	NIL	NIL	NIL	NIL	NIL	NIL



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

The POSH policy has the mechanism for addressing complaints pertaining to sexual harassment. All complaints related to sexual harassment are taken up by the Internal Complaint Committees (ICCs), which are governed under strict confidentiality and there are defined procedures to protect complainant from any retaliatory actions.

Any employee can grievances through the online grievance portal. The system is designed to redress the grievance within a defined timeline of 14 working days. The grievances are resolved in fair and time bound manner maintaining utmost confidentiality. However, 1 case of harassment and discrimination was reported during the financial year 2023 – 24.

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

Yes, The Human rights related requirements are covered as a part of the vendor onboarding process through ARIBA portal (ARIBA is IT enabled sourcing portal).

**9. Assessments for the year:**

We have defined systems for ensuring compliance with regulatory requirements. There is a Code of Conduct for employees and Suppliers' Code of Conduct to ensure conformity with business ethics and human rights requirements. Also, the human rights criteria are screened through online ARIBA portal during vendor onboarding process.

In addition, we review compliance with these requirements during contract execution. In all our business units, it is mandatory to check the age proof documents at the time of recruitment to prevent employment of child labour and during the induction session essential business ethics and human rights related aspects are covered for creating awareness among employees.

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

(Assessment carried out by statutory authorities)

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

Not Applicable.

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

**Leadership Indicators**

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

No - Not applicable

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

APL have developed a code of conduct and every employee needs to adhere to it. Under employees' code of conduct, there are many human rights issues noted such as anti-bribery, anti-corruption, etc. We also have a dedicated Human Rights policy wherein we have shown our commitment towards Human Rights and its Due Diligence. We have committed to conduct continuous Human Rights Due Diligence (HRDD) in our process which means to identify and assess potential impacts of our activities on Human Rights before undertaking a new activity or business relationship, and when operational changes occur. We also take appropriate prevention and



mitigation measures and monitor the effectiveness of the same. Based on internationally recognized standards of decent work, including the Universal Declaration of Human Rights and ILO conventions, SA8000 helps in applying a management-systems approach to social performance and emphasizes on continual improvement over checklist-style auditing

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

Yes, at all our offices, we have made special provisions for differently abled employees and workers in accordance with Rights of Persons with Disabilities Act, 2016. We strongly promote equal opportunities for everyone, and we acknowledge the importance of having diverse and equitable work environment. We have designed workplaces for providing assistance or making changes to a position or workplace to enable employees with disabilities for carrying out their jobs. At our corporate offices, we have ramps at entry locations and lobbies to facilitate wheelchairs. We have dedicated toilets for differently abled employees. We have elevators with Braille signs, designed for blind people or visually impaired people. Our other locations also comply with all the national/local requirements to accommodate differently abled person and their needs. All the Company's existing and new infrastructure has implemented comprehensive plan to address accessibility of workplaces for differently abled employees, work areas, rest rooms, common areas and areas for movement in and around facilities have been designed with all accessibility aspects in mind

**4. Details on assessment of value chain partners:**

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

(APL direct suppliers & contractors working in APL premises)

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

No significant risks identified during assessment

**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	Unit	FY 2023-24	FY 2022-23
<b>From renewable sources</b>			
Total electricity consumption (A)	GJ	264.38	0
Total fuel consumption (B) (Coal & Oil consumption)	GJ	0	0
Energy consumption through other sources (C)	GJ	0	0
<b>Total energy consumption (A+B+C)</b>	<b>GJ</b>	<b>264.38</b>	<b>0</b>
<b>From non-renewable sources</b>			
Total electricity consumption (D)	GJ	26,227.46	204,465.37
Total fuel consumption (E)	GJ	818,418,070.02	550,319,626.17
Energy consumption through other sources (F)	GJ	00	00
Total energy consumed from non-renewable sources (D+E+F)	GJ	818,444,297.47	550,524,091.54
<b>Total energy consumed (A+B+C+D+E+F)</b>	<b>GJ</b>	<b>818,444,561.86</b>	<b>550,524,091.54</b>

Parameter	Unit	FY 2023-24	FY 2022-23
<b>Energy intensity per rupee of turnover</b> (Total energy consumed / Revenue from operations)	GJ/₹	0.0013577048	0.0012790690
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total energy consumed / Revenue from operations adjusted for PPP)	GJ / PPP revenue	0.000372486	0.000356186
<b>Energy intensity in terms of physical output</b>	(GJ/MWh)	9.57	9.59
Energy intensity (optional) – the relevant metric may be selected by the entity			

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

Yes, Independent assessment carried out by DNV Business Assurance India Private Limited ('DNV'). A copy of their assessment statement is attached as annexure to this report.

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

Yes, Targets set under the PAT scheme have been achieved

[Mundra TPP, Tiroda TPP, Kawai TPP, Raigarh TPP & Udipi TPP in FY2019-20 Year and Raipur TPP & Mahan TPP in FY2021-22].

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

Parameter	FY 2023-24	FY 2022-23
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	144,494,214	112,777,523
(ii) Groundwater	929	0
(iii) Third party water	4,966	195
(iv) Seawater / desalinated water	251,791,456	105,621,410
(v) Others (Rain Water)	1,848,491	3,329,892
Total volume of water withdrawal(in kilolitres)	398,140,056	221,729,020
Total volume of water consumption (in kilolitres)	192,295,869	130,145,639
<b>Water intensity per rupee of turnover</b> (Water consumed, KL / turnover in crore)	0.0003190	0.0003024
<b>Water intensity [KL] per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total water consumed [KL] / Revenue from operations adjusted for PPP)	0.000087517	0.00008418810
Water intensity in terms of physical output (KL/MWh)	2.25	2.32
<b>Water intensity</b> (optional) – the relevant metric may be selected by the entity (KL/MWh)		

**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, Independent assessment carried out by DNV Business Assurance India Private Limited ('DNV').

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

Parameter	FY 2023-24	FY 2022-23
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) To Surface water	0	0
No treatment		
With treatment – please specify level of treatment		
(ii) To Groundwater	0	0
No treatment		
With treatment – please specify level of treatment		
(iii) To Seawater	198,418,226.10	82,135,614.00
No treatment		
With treatment – please specify level of treatment (secondary)	198,418,226.10	82,135,614.00
(iv) Sent to third-parties	0	0
No treatment		
With treatment – please specify level of treatment		
(v) Others	0	0
No treatment		
With treatment – please specify level of treatment		
<b>Total water discharged (in kilolitres)</b>	<b>198,418,226.10</b>	<b>82,135,614.00</b>

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

Water is a crucial resource required for the running our power plants. Therefore, acknowledging this resource's importance, we have established strict measures for water conservation at each of our power plants and have optimized our systems to reduce water consumption. Currently, we reuse 100% of the treated Wastewater in hinterland plants. We ensure compliance with the applicable statutory conditions laid by Ministry of Environment, Forest & Climate Change / Central and State Pollution Control Board for locations, where zero discharge is mandated. In sea water based power plants, we have mechanism in place to treat the sewage/effluent as per the statutory limits before discharging back.

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

Parameter	UOM	FY 2023-24	FY 2022-23
<b>NOx</b>	MT/Yr.	121,664.60	83,746.38
<b>Sox</b>	MT/Yr.	248,011.80	219,306.70
<b>Particulate matter (PM)</b>	MT/Yr.	14,550.14	10,718.60
<b>Persistent organic pollutants (POP)</b>		Not Applicable	
<b>Volatile organic compounds (VOC)</b>		Not Applicable	
<b>Hazardous air pollutants (HAP)</b>		Not Applicable	
<b>Others – please Specify (Mercury – Hg)</b>	mg/Nm <sup>3</sup>	BDL	0.017*

**Note:** The air emission sources (stacks, chimneys etc.) are monitored on a defined frequency by an approved laboratory/agency as mandated by the Central and respective State Pollution Control Boards.

\* Only APL Tiroda, APL Kawai have mercury emissions and all other plants are Below Detectable Limit (BDL).

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

Parameter	Unit	FY 2023-24	FY 2022-23
<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	72,948,754.50	49,032,768.27
<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	5,253.81	46,004.71
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO <sub>2</sub> e/ INR	0.0001210232	0.00011403
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	tCO <sub>2</sub> e / PPP revenue	0.0000332024	0.0000317537
<b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b>	tCO <sub>2</sub> e/ MWh	0.85	0.85
<b>Total Scope 1 and Scope 2 emission intensity</b> (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, Independent assessment carried out by DNV Business Assurance India Private Limited ('DNV').

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

In line with Adani Group's target to meet India's Climate Change (NDC) commitments of emission reduction, the Company has taken various initiatives such as:

- Replacing low energy efficient equipment with high energy efficient equipment
- Installing solar roof tops and other green energy projects
- Replacing fossil fuel-based vehicles by electric vehicles
- Optimization of energy consumption in office buildings
- Using digitization to improve monitoring and reduce losses
- Awareness creation related to energy conservation and GHG reduction
- Replacing high Global Warming Potential (GWP) refrigerant with lower GWP refrigerant

APL aims to lead India's initiatives in achieving greenhouse gas reduction targets by evaluating the possibility of potential implementation of ammonia as a fuel in thermal power generation that will utilize Green Hydrogen-derived ammonia in the existing thermal power plant. Kowa supported APL by conducting a global survey of hydrogen and ammonia-related technologies being utilised for power generation. IHI Corporation has already successfully demonstrated its ammonia co-firing technology at a large-scale commercial coal-fired power plant in Japan and responded to many inquiries related to ammonia co-firing globally.

To achieve de-carbonization of APL's coal-fired assets, the parties, by considering the possibility of ammonia co-firing through the studies, aim to de-carbonize APL's coal fired assets with the objective to potentially implement the technology in other coal-fired units within India.

**Outcome of initiative**

- Successful implementation will significantly reduce greenhouse gas emissions.
- This modification targets achieving 20% liquid ammonia co-firing ratio and higher co-firing ratio up to 100% mono-firing at the Adani Power Mundra Coal Fired Power Plant

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

Parameter	FY 2023-24	FY 2022-23
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	176.90	832.82
E-waste (B)	107.74	24.226
Bio-medical waste (C)	0.08	0.31792
Construction and demolition waste (D)	0	0
Battery waste (E)	170.49	69.101
Radioactive waste (F)	0	0
<b>Hazardous waste</b>		
Discarded Containers / Barrels / liners	18.44	19.029
Chemical Sludge (ETP Sludge)	0.37	0.24
Oil-soaked Cotton Waste	10.32	10.43
Used / Spent Oil (MT)	347.93	214.68
Spent Ion Exchange Resin	9.426	6.98
<b>Total Hazardous Waste (G)</b>	<b>386.48</b>	<b>251.36</b>
<b>Non-hazardous waste</b>		
Metallic Scrap	4218.83	4966.27
Wooden Scrap	61.71	220.88
Rubber Scrap	206.44	118.13
RO membrane	29.40	2.96
Misc Waste	416.76	831.535
Organic Waste	142.51	119.51
Ash Generation	12870887.90	10526544.87
<b>Total Non-Hazardous Waste (H)</b>	<b>12,876,036.11</b>	<b>10533636.98</b>
<b>Total (A+B + C + D + E + F + G+ H)</b>	<b>12,876,877.79</b>	<b>10533981.98</b>
<b>Waste intensity per rupee of turnover from operations Metric tonnes /INR</b>	0.000021361	0.00002447
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total waste generated [kg] / Revenue from operations adjusted for PPP )	0.00000586	0.00000681
<b>Waste intensity in terms of physical output</b>	NA	NA
<b>Waste intensity (optional) – [kg /MWh]</b>	0.150538758	0.184023839
<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	3213.52	1118.13
(ii) Re-used	10392844.87	9958644.08
(iii) Other recovery operations		--
<b>Total</b>	<b>10396058.38</b>	<b>9959762.214</b>

Parameter	FY 2023-24	FY 2022-23
<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	19.22	10.44
(ii) Landfilling		--
(iii) Other disposal operations		--
<b>Total</b>	<b>19.22</b>	<b>10.44</b>

**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, Independent assessment carried out by DNV Business Assurance India Private Limited ('DNV').

**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 has defined processes for managing waste at each of its sites/locations. We follow the basic principle of segregation of the waste at source & adopt the 3R concept of "reduce, reuse & recycle".

The hazardous wastes are handled, segregated, stored and transported in accordance with applicable regulatory requirements and best industry practices. The hazardous waste is disposed of in an environmentally sound manner through authorized vendors for recycling as required by regulation.

Apart from hazardous waste, the most significant types of non-hazardous waste streams include scrap metal, wood waste, glass, tires, e-waste, cardboard and paper. Our strategic intent is to eliminate or reduce the generation of waste to divert waste from disposal through reuse and recycling wherever possible. All our site/locations are working towards achieving Zero waste to landfill certification wherever feasible.

**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:**

Sr. No.	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
1	Mundra TPP	Electric Power Generation by Coal Based Thermal Power Plants	Yes
2	Tiroda TPP		Yes
3	Udupi TPP		Yes

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Mahan Energen Limited (Phase II)	S.O 1533 & its amendments	14.09.2006	Yes	Yes	<a href="https://www.adanipower.com/-/media/Project/Power/Downloads/Mahan/Environment-Clearance/Environmental-Clearance-for-Expansion-2x800-MW.pdf">https://www.adanipower.com/-/media/Project/Power/Downloads/Mahan/Environment-Clearance/Environmental-Clearance-for-Expansion-2x800-MW.pdf</a>

Expansion of Ph - III 1600MW (2x800MW) Bandhaura Ultra Super Critical Thermal Power Plant  
Expansion of Ph - II 1600MW (2x800MW) Raipur Thermal Ultra Super Critical Thermal Power Plant  
Expansion of Ph - II 1600MW (2x800MW) Raigarh Thermal Ultra Super Critical Thermal Power Plant

**EIA studies initiated.**

**13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format.**

S. No.	Specify the law / regulation/ guidelines which was not complied with	Provide details of the noncompliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
1.	Nil	Nil	Not Applicable	Not Applicable

**Leadership Indicators**

**1. Water withdrawal, consumption, and discharge in areas of water stress (in kilolitres):**

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

- i. **Name of the area:** Kawai, Atru Tehsil, Baran Dist, - APL. Kawai.
- ii. **Nature of operations:** Electric Power Generation by Coal Based Thermal Power Plant.
- iii. **Water withdrawal, consumption, and discharge in the following format**

Parameter	FY 2023-24	FY 2022-23
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	19,173,177	17,749,567
(ii) Groundwater	0	0
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others (Rain Water)	1,316,583	19,756,072
Total volume of water withdrawal(in kilolitres)	20,489,760	37,505,639
Total volume of water consumption (in kilolitres)	20,489,760	37505639
<b>Water intensity per rupee of turnover</b> (Water consumed, KL / turnover in Cr)	0.0000340	0.000087
<b>Water intensity [KL] per rupee of turn over adjusted for Purchasing Power Parity (PPP)</b> (Total water consumed [KL] / Revenue from operations adjusted for PPP)	0.0000093	0.0000243

Parameter	FY 2023-24	FY 2022-23
<b>Water intensity in terms of physical output</b>		
<b>Water intensity</b> (optional) – the relevant metric may be selected by the entity (KL/MWh sold)		
<b>Water discharge by destination and level of treatment (in kilo-litres)</b>		
(i) To Surface water	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(ii) To Groundwater	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iii) To Seawater [KL]	0	
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(v) Others	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
<b>Total water discharged [KL]</b>	<b>0</b>	<b>0</b>

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

Parameter	Unit	FY 2023 -24 (Current Financial Year)	FY 2022 -23 (Previous Financial Year)
Total Scope 3 emissions (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)	tCO <sub>2</sub> e	2,488,172*	1,614,009.27#
Total Scope 3 emissions per rupee of turnover	tCO <sub>2</sub> e/ ₹	0.000004128*	0.00000381#
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

\*During FY 2023 -24 Scope 3 includes Category 1 – 110,971 tCO<sub>2</sub>e, Category 2 – 370,547 tCO<sub>2</sub>e, Category 3 – Under Evaluation, Category 4 – 1,795,433 tCO<sub>2</sub>e, Category 5 – 208,703 tCO<sub>2</sub>e, Category 6 – 939 tCO<sub>2</sub>e, Category 7 – 1,579 tCO<sub>2</sub>e, Category 8 – 0 tCO<sub>2</sub>e, Category 10- 0 tCO<sub>2</sub>e, Category 11 – 0 tCO<sub>2</sub>e, Category 12 – 0 tCO<sub>2</sub>e, Category 13 – 0 tCO<sub>2</sub>e, Category 14 – 0 tCO<sub>2</sub>e, Category 15 – 0 tCO<sub>2</sub>e)

#During FY 2022 -23 under Scope 3 APL has disclose only 05 categories (Category1 (Partially) , Category 4, Category 5 (Partially) , Category 6, Category 7.

**Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)**

Yes, Independent assurance carried for Scope 3 emissions

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

We, at APL, have a biodiversity policy in place to protect and enhance the biodiversity all around are plant locations. We ensure that areas of biodiversity significance, protected regions and any red list species based on reports of the International Union for Conservation of Nature (ICUN) are not affected by any of the plant operations within a 10km radius of our plant locations. Our policy supports us to comply, with and exceed local, regional, and national requirements on land management and biodiversity conservation. We have provided the link for our biodiversity policy below:



Our Biodiversity Policy supports a formal governance structure that allows for systematic biodiversity management across the organization. We are committed to the objectives of the Convention on Biological Diversity (CBD) by being a signatory of the Indian Business & Biodiversity Initiative (IBBI). In alignment with this, we have set an ambitious target to create a net positive biodiversity impact across all operations and projects. Mapping biodiversity across our business operations and enhancing awareness on biodiversity for our stakeholders will be supported by our IMS. In alignment with this, we have set an ambitious target to create a net positive biodiversity impact across all operations and projects. Mapping biodiversity across our business operations and enhancing awareness on biodiversity for our stakeholders will be supported by our IMS.

- 4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:**

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
1	Ammonia co-firing Technology in 4.62GW coal-fired power plant in Mundra	<a href="https://www.adanipower.com/newsroom/media-releases/adani-power-sustainable-power-generation">https://www.adanipower.com/newsroom/media-releases/adani-power-sustainable-power-generation</a>	<ul style="list-style-type: none"> <li>Successful implementation will significantly reduce greenhouse gas emissions.</li> <li>This modification targets achieving 20% liquid ammonia co-firing ratio and higher co-firing ratio up to 100% mono-firing at the Adani Power Mundra Coal Fired Power Plant</li> </ul>

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

The Company has an enterprise risk management integrated framework, 2017, to effectively manage the business continuity and disaster management plan. Further, we are aligned with the international standards ISO-31000:2018 "Risk Management System" and COSO's (Committee of Sponsoring Organisation of the Treadway Commission) framework.

- 6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.**

No impact envisaged.

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

Not Applicable

**Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.**

- 1. Number of affiliations with trade and industry chambers/ associations. 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.**

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Association of Power Producers (APP)	National
2	Confederation of Indian Industry (CII)	National
3	Associated Chambers of Commerce and Industry of India (ASSOCHAM)	National
4	Gujarat Chamber of Commerce and Industry (GCCCI)	State
5	Ahmedabad Management Association (AMA)	State
6	Federation of Indian Chamber of Commerce and Industry (FICCI)	National
7	Quality Circle Forum of India (QCFI)	National

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
8	Indian Business and Biodiversity Initiative (IBBI)	National
9	Gujarat Safety Council	State
10	National Safety Council	National
11	Independent Power Producers Association of India (IPPAI)	National
12	United Nations Global Compact (UNGC)	International

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

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

### Leadership Indicator

1. Details of public policy positions advocated by the entity:

Sr. No.	Public Policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly/ Others—please specify)	Web link if available
Nil during FY 2023-24					

### Principle 8: Businesses should promote inclusive growth and equitable development.

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

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

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:

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)
Not Applicable					

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

There is a designated person to report any complaints or grievances. The complaints can be submitted orally or in writing. Additionally, there is a robust community engagement mechanism, wherein the Program Officers working under the supervision of the CSR Head regularly interact with community stakeholders. Program Officers also serve as the first point of contact for the community to submit and redress grievances on a one-to-one basis.

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

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Directly sourced from MSMEs/ small producers	30.43%	45%
Sourced directly from within the district and neighbouring districts	34%	Not reported

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 2023-24	FY 2022-23
	Current Financial Year	Previous Financial Year
Rural	25.09%	24.69%
Semi-urban	50.18%	53.11%
Urban	0.58%	0.19%
Metropolitan	24.15%	22.00%

(Location categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

### Leadership Indicator

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):

Details of negative social impact identified	Corrective action taken
Nil	Nil
Nil	Nil

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

Sr. No.	State	Aspirational District	Amount spent (In ₹ Cr.)
1	Rajasthan	Baran	2.91
2	Jharkhand	Godda	3.51
3	Madhya Pradesh	Singrauli	5.38

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)

No, we do not have a policy on this as yet.

- (b) From which marginalized /vulnerable groups do you procure?

Not Applicable

- (c) What percentage of total procurement (by value) does it constitute?

Not Applicable

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

Sr. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
NIL				

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

Name of authority	Brief of the Case	Corrective action taken
NA		

## 6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project (Focused Area)	No. of persons benefitted from CSR Projects	% Of beneficiaries from vulnerable and marginalized groups
1	Education	1062566	The Company shall start monitoring and reporting this data in future
2	Community Healthcare	821125	
3	Sustainable Livelihood	222376	
4	Community Infrastructure Development	212515	
5	Climate Action	15273	
	<b>Total</b>	<b>2,333,855</b>	

## Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner

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

We have well defined systems for receiving and responding to consumer complaints and feedback. Consumers can share their complaint and feedback via email. Timely and effective redressal of concerns/complaints raised by our stakeholders is a key priority for our businesses. To ensure this, all acknowledgements are sent to users within 24 hours of receipt of such issues and as a standard procedure, all grievances are closed in a specified time with a final resolution.

### 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	Not Applicable considering the nature of Company's product and services offerings
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2023-24 Current Financial Year		FY 2022-23 Previous Financial Year		Remarks
	Received during the year	Pending resolution at end of year	Received during the year	Pending resolution at end of year	
Data privacy	0	0	0	0	--
Advertising	0	0	0	0	--
Cyber-security	0	0	0	0	--
Delivery of essential services	0	0	0	0	--
Restrictive Trade Practices	0	0	0	0	--
Unfair Trade Practices	0	0	0	0	--
Other	0	0	0	0	--

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

	Number	Reasons for recall
Voluntary recalls	NA	NA
Forced recalls	NA	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, we have cyber security and data privacy policy in line with our commitment to establish and improve cyber security preparedness and minimizing exposure to associated risks.

**Weblink:** <https://www.adanipower.com/-/media/Project/Power/Investors/Corporate-Governance/Policies/Cyber-Security-and-Data-Privacy-Policy.pdf>

**6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.**

Not Applicable considering the nature of Company's product and services offerings

**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	Nil

**Leadership Indicators**

**1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).**

Not Applicable as business nature is B2B.

**2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.**

Not Applicable as business nature is B2B.

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

Not Applicable as business nature is B2B.

**4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)**

Not Applicable



DNV Confidential

## INDEPENDENT ASSURANCE STATEMENT

### Introduction

DNV Business Assurance India Private Limited ('DNV'), has been commissioned by Adani Power Limited (Corporate Identity Number L40100GJ1996PLC030533, hereafter referred to as 'APL' or 'the Company') to undertake an independent assurance of the Company's disclosures in Business Responsibility and Sustainability Report (hereafter referred as 'BRSR'). The disclosures include Core indicators as per Annexure I of SEBI circular dated 12 July 2023 and rest non-financial disclosures in BRSR (Annexure II of SEBI circular dated 12 July 2023).

### Reporting standard/framework

The disclosures have been prepared by APL in reference to:

- BRSR Core - Framework for assurance and ESG disclosures for value chain as per SEBI (Securities and Exchange Board of India) Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023.
- BRSR reporting guidelines (Annexure II) as per SEBI Circular No. SEBI/HO/CFD/CMD-2/P/CIR/2021/562 dated May 10, 2021, and incorporated Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023.
- Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard.
- ISO 14064-1:2018 - Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals

### Assurance Methodology/Standard

This assurance engagement has been carried out in accordance with DNV's VeriSustain protocol, V6.0, which is based on our professional experience and international assurance practice, and the international standard in Assurance Engagements, ISAE 3000 (revised) - Assurance Engagements other than Audits or Reviews of Historical Financial Information. DNV's VeriSustain Protocol has been developed in accordance with the most widely accepted reporting and assurance standards.

### Intended User

The intended user of this assurance statement is the Management of APL ('the Management').

### Level of Assurance

- Reasonable Level of assurance for BRSR 9 Core Indicators (Ref: Annexure I of SEBI circular); and
- Limited Level of assurance for rest Non-Financial disclosures BRSR report (Ref: Annexure II of SEBI circular).

### Responsibilities of the Management of APL and of the Assurance Provider

The Management of APL has the sole responsibility for the preparation of the BRSR Report and is responsible for all information disclosed in the BRSR Core and BRSR Report. The company is responsible for maintaining processes and procedures for collecting, analyzing and reporting the information and also, ensuring the quality and consistency of the information presented in the Report. APL is also responsible for ensuring the maintenance and integrity of its website and any referenced BRSR disclosures on their website.

In performing this assurance work, DNV's responsibility is to the Management of APL; however, this statement represents our independent opinion and is intended to inform the outcome of the assurance to the stakeholders of the Company.

### Scope, Boundary and Limitations

#### Scope

The scope of our engagement includes independent Reasonable level of assurance of 'BRSR 9 Core indicators' (Ref: Annexure I of SEBI Circular) and a Limited level of assurance for the rest non-financial disclosures in BRSR (Ref: Annexure II of SEBI circular) for the Financial Year (FY) 2023-24.

#### Boundary of our assurance work:

- *BRSR Core indicators*: Boundary covers the performance of APL operations that fall under the direct operational control of the Company's Legal structure. Based on the agreed scope with the Company, the boundary of reasonable assurance covers the operations of APL across all locations India, unless otherwise stated in the table below.

BRSR Core Attribute	Boundary for reasonable Assurance
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DNV Headquarters, Veritasveien 1, P.O.Box 300, 1322 Høvik, Norway. Tel: +47 67 57 99 00. [www.dnv.com](http://www.dnv.com)



Not applicable	Not applicable
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Note: The sites for which Company has not reported on BRSR Core indicators.

- **Rest non-financial disclosures in BRSR report:** Boundary for the rest non-financial disclosures in BRSR covers the operations of APL across all locations India, unless otherwise stated below.  
The following sites has not reported on BRSR report non-financial disclosures:
  - Corporate office: Excluded from the scope as Adani Enterprises Limited owns and manages the corporate office.
  - Offices: Not applicable

**Limitation(s):**

We performed a reasonable Level of assurance for the BRSR Core and limited level of assurance for the BRSR reporting based on our assurance methodology VeriSustain, v06.

The assurance scope has the following limitations:

- The assurance engagement considers an uncertainty of ±5% based on materiality threshold for estimation/measurement errors and omissions.
- DNV has not been involved in evaluation or assessment of any financial data/performance of the company. DNV opinion on specific BRSR Core indicators (ref- all sections of core indicators where currency; INR has been applied, attribute 8,9) relies on the third party audited financial reports of the Company. DNV does not take any responsibility of the financial data reported in the audited financial reports of the Company.
- The assessment is limited to data and information within the defined Reporting Period. Any data outside this period is not considered within the scope of assurance.
- Data outside the operations specified in the assurance boundary is excluded from the assurance, unless explicitly mentioned otherwise in this statement.
- The assurance does not cover the Company's statements that express opinions, claims, beliefs, aspirations, expectations, aims, or future intentions. Additionally, assertions related to Intellectual Property Rights and other competitive issues are beyond the scope of this assurance.
- The assessment does not include a review of the Company's strategy or other related linkages expressed in the Report. These aspects are not within the scope of the assurance engagement.
- The assurance does not extend to mapping the Report with reporting frameworks other than those specifically mentioned. Any assessments or comparisons with frameworks beyond the specified ones are not considered in this engagement.
- Aspects of the Report that fall outside the mentioned scope and boundary are not subject to assurance. The assessment is limited to the defined parameters.
- The assurance engagement does not include a review of legal compliances. Compliance with legal requirements is not within the scope of this assurance, and the Company is responsible for ensuring adherence to relevant laws.
- The assurance engagement is based on the assumption that the data and information provided by the Company are complete, sufficient and authentic.

**Assurance process**

As part of the assurance process, a multi-disciplinary team of assurance specialists performed assurance work for selected sites of APL. We adopted a risk-based approach, that is, we concentrated our assurance efforts on the issues of high material relevance to the Company's business and its key stakeholders. We carried out the following activities:

BRSR Core Indicators - Reasonable level of Assurance	Rest non-financial disclosures in BRSR Report - Limited Level of Assurance
Reviewed the disclosures under BRSR Core, encompassing the framework for assurance consisting of a set of Key Performance Indicators (KPIs) under 9 ESG attributes. The format of BRSR Core used a basis of reasonable level of assurance	Reviewed the disclosures under BRSR reporting guidelines. Our focus included general disclosures, management processes, principle wise performance (essential indicators, and leadership indicators) and any other key metrics specified under the reporting framework. The BRSR reporting format used a basis of limited level of assurance.
Evaluation of the design and implementation of key systems, processes and controls for collecting, managing and reporting the BRSR Core indicators	Understanding the key systems, processes and controls for collecting, managing and reporting the non-financial disclosures in BRSR report.
Assessment of operational control and reporting boundaries	Walk-through of key data sets. Understand and test, on a sample basis, the processes used to adhere to and evaluate adherence to the reporting principles.
Seek extensive evidence across all relevant areas, ensuring a detailed examination of BRSR Core indicators. Engaged directly with stakeholders to gather insights and corroborative evidence for each disclosed indicator.	Collect and evaluate documentary evidence and management representations supporting adherence to the reporting principles.
Interviews with selected senior managers responsible for management of disclosures and review of selected evidence to support environmental KPIs and metrics disclosed the Report. We were free to	Interviews with the senior managers responsible for management of disclosures. We were free to choose interviewees and interviewed



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choose interviewees and interviewed those with overall responsibility of monitoring, data collation and reporting the selected indicators.	those with overall responsibility of monitoring, data collation and reporting the selected indicators.
DNV audit team conducted on-site audits for data testing and also, to assess the uniformity in reporting processes and also, quality checks at different locations of the Company. Sites for data testing and reporting system checks were selected based on the %age contribution each site makes to the reported indicator, complexity of operations at each location (high/low/medium) and reporting system within the organization. Sites selected for audits are listed in Annex-II.	DNV audit team conducted on-site audits for corporate offices and sites. Sample based assessment of site-specific data disclosures was carried out. We were free to choose sites for conducting our assessment.
Conduct a comprehensive examination of key material aspects within the BRSR Core framework supporting adherence to the assurance based on applicable principles plus specified data and information.	Reviewed the process of reporting as defined in the assessment criteria.

In both the cases, DNV teams conducted the:

- Verification of the data consolidation of reported performance disclosures in context to the Principle of Completeness.
- Verification of the consolidated reported performance disclosures in context to the Principle of Completeness as per VeriSustain™ for both reasonable level and limited level verification for the disclosures.

**Conclusion****Reasonable level of Assurance- BRSR 9 Core Indicators**

Based on our review and procedures followed for reasonable level of assurance, DNV is of the opinion that, in all material aspects, the BRSR Core indicators (as listed in Annex I of this statement) for FY 2023-24 are reported in accordance with reporting requirements outlined in BRSR Core (Annexure I of SEBI Circular dated 12 July 2023).

**Limited Level of Assurance- BRSR Reporting Format**

On the basis of the assessment undertaken, nothing has come to our attention to suggest that the disclosures do not properly adhere to the reporting requirements as per BRSR reporting guidelines (Annexure II of SEBI Circular).

**Statement of Competence and Independence**

DNV applies its own management standards and compliance policies for quality control, which are based on the principles enclosed within ISO IEC 17029:2019 - Conformity assessment - General principles are requirements for validation and verification bodies, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

We have complied with the DNV Code of Conduct<sup>1</sup> during the assurance engagement and maintain independence wherever required by relevant ethical requirements. This engagement work was carried out by an independent team of sustainability assurance professionals. During the reporting period i.e FY 2023-24, DNV, to the best of its knowledge, was not involved in any non-audit/non-assurance work with the Company and its Group entities which could lead to any Conflict of Interest. DNV was not involved in the preparation of any statements or data included in the Report except for this Assurance Statement for internal use of APL. DNV maintains complete impartiality toward stakeholders interviewed during the assurance process. We did not provide any services to APL in the scope of assurance for the reporting period that could compromise the independence or impartiality of our work.

**Purpose and Restriction on Distribution and Use**

This assurance statement, including our conclusion has been prepared solely for the exclusive use and benefit of management of the Company and solely for the purpose for which it is provided. To the fullest extent permitted by law, DNV does not assume responsibility to anyone other than the Company for DNV's work or this assurance statement. The usage of this assurance statement shall be governed by the terms and conditions of the contract between DNV and the APL. DNV does not accept any liability if this assurance statement is used for an alternative purpose from which it is intended, nor to any third party in respect of this assurance statement. No part of this assurance statement shall be reproduced, distributed or communicated to a third party without prior written consent.

<sup>1</sup> DNV Corporate Governance & Code of Conduct - <https://www.dnv.com/about/in-brief/corporate-governance.html>





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For DNV Business Assurance India Private Limited

<p><b>Karthik Ramaswa my</b></p>	<p>Digitally signed by Karthik Ramaswamy Date: 2024.05.31 15:32:12 +05'30'</p>	<p><b>Kakaraparthi, Venkata Raman</b></p>	<p>Digitally signed by Kakaraparthi, Venkata Raman Date: 2024.05.31 16:43:06 +05'30'</p>
<p>Karthik Ramaswamy Lead Verifier, Sustainability Services, DNV Business Assurance India Private Limited, India.</p>		<p>Kakaraparthi Venkata Raman Assurance Reviewer, Sustainability Services, DNV Business Assurance India Private Limited, India.</p>	
<p>Chandan Sarkar (Verifier) Goutam Banik (Verifier) Anamika Kumari (Verifier) Shilpa Swarnim (Verifier)</p>			

31/05/2024, Bengaluru, India.

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## Annex I

### Verified Data

To be stipulated as per [BRSR Core](#) provided by the company.

Sr. No.	Attribute	Parameter	Unit of Measures	Values		
1	Green-house gas (GHG) footprint Greenhouse gas emissions may be measured in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard	Total Scope 1 emissions (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)	tCO <sub>2</sub>	72,539,950		
			tCO <sub>2</sub> e (CH <sub>4</sub> )	24,367		
			tCO <sub>2</sub> e (N <sub>2</sub> O)	334,846		
			tCO <sub>2</sub> e (SF <sub>6</sub> )	8,550		
			tCO <sub>2</sub> e (Refrigerants)	7,244		
			Total emissions (tCO <sub>2</sub> e)	<b>72,948,755</b>		
2	Water footprint	Total Scope 2 emissions (Break-up of the GHG (CO <sub>2</sub> e) 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)	tCO <sub>2</sub> (Location based)	5,254		
			Total Scope 1 and Scope 2 emission intensity per rupee of turnover	tCO <sub>2</sub> e/INR	0.0001210232	
			Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	tCO <sub>2</sub> e / PPP revenue	0.0000332024	
			Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO <sub>2</sub> e/MWh	<b>0.85</b>	
			Total water consumption	KL	192295869	
3	Energy footprint	Water consumption intensity	KL/ turnover in INR	0.0003190		
			KL / Rupee adjusted for PPP	0.000087517		
			Water Discharge by destination and levels of Treatment	KL	198418226	
4	Embracing circularity - details related to waste management by the entity	Total energy consumed	Giga Joules (GJ)	818444562		
			Energy intensity	% of energy consumed from renewable sources	In % terms	0.00003230
				GJ/ Rupee adjusted for PPP	0.00037249	
				GJ/ Rupee of Turnover	0.00135770	
4	Embracing circularity - details related to waste management by the entity	Hazardous waste	GJ/ MWh generated	9.57		
			Non-hazardous waste	Plastic waste (A)	MT	176.90
				E-waste (B)	MT	107.74
				Bio-medical waste (C)	MT	0.08
				Construction and demolition waste (D)	MT	0
				Battery waste (E)	MT	170.49
				Radioactive waste (F)	MT	0
				Discarded Containers / Barrels / liners	MT	18.44
				Chemical Sludge (ETP Sludge)	MT	0.37
				Oil-soaked Cotton Waste	MT	10.32
				Used / Spent Oil (MT)	MT	347.92
				Spent Ion Exchange Resin	MT	9.43
				Total Hazardous Waste (G)	MT	386.48
				Metallic Scrap	MT	4,218.83
			Wooden Scrap	MT	61.71	
			Rubber Scrap	MT	206.44	
			RO membrane	MT	29.40	
			Misc Waste	MT	416.76	
			Organic Waste	MT	215.07	
			Ash Generation	MT	12,870,887.90	

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		<b>Total Non-Hazardous Waste (H)</b>	MT	12,876,036.11
		<b>Total (A+B + C + D + E + F + G+ H)</b>	MT	<b>12,876,877.79</b>
		<b>Waste intensity per rupee of turnover</b> from operations	Metric tons /INR	0.00002136
		<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b>	(Total waste generated [kg] / Revenue from operations adjusted for PPP )	0.00000586
		<b>Waste intensity (optional) -</b>	[kg /MWh]	<b>0.15054</b>
		(i) Recycled*	MT	3,213.51
		(ii) Re-used\$	MT	10,392,844.87
		(i) Incineration^	MT	19.22
		* Used/Spent Oil, Plastic waste, Metallic Scrap, Battery waste, organic waste are considered for recycling. \$ Discarded Containers / Barrels / liners and Ash disposed are considered for reused category ^Oil soaked Cotton Waste, Oil Filters, Spent Ion Exchange Resin, Bio-medical waste are considered for incineration		
5	Enhancing Employee Wellbeing and Safety	Spending on measures towards well-being of employees and workers - cost incurred as a % of total revenue of the company <b>(Excluding Workers)</b>	In % terms	1.06%
			Number of Permanent Disabilities	Employees :0 Worker: 0
			Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees :0 Worker: 0.15
			No. of fatalities	Employees :0 Worker: 1
6	Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid	In % terms	0.64%
		Complaints on POSH	Total Complaints on Sexual Harassment (POSH) reported	1
			Complaints on POSH as a % of female employees / workers	2.38%
			Complaints on POSH upheld	0
7	Enabling Inclusive Development	Input material sourced from following sources as % of total purchases -and from within India	Directly sourced from MSMEs/ small producers (In % terms - As % of total purchases by value)	0.30%
			Sourced directly from within the district and neighboring districts	0.34%
		Job creation in smaller towns - Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost	<b>Location</b>	
			Rural	25.09%
			Semi-urban	50.18%
Urban	0.58%			
Metropolitan	24.15%			
8	Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events	In % terms	Total Loss/breach of Data of Customers: 0% Total Cyber Security breaches: 0%
		Number of days of accounts payable	(Accounts payable *365) / Cost of goods/services procured	39.19 days



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9	Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	Purchases from trading houses as % of total purchases	0
			Number of trading houses where purchases are made from	0
			Purchases from top 10 trading houses as % of total purchases from trading houses	0
			Sales to dealers / distributors as % of total sales	0
			Number of dealers / distributors to whom sales are made	0
			Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	0
			<b>Share of RPTs (as respective %age) in</b>	
			Purchases	1.72%
			Sales	23.28%
			Loans & advances	0.27%
Investments	0%			



## Annex II

### Sites selected for audits

S.no	Site	Location
1.	Corporate office	Ahmedabad, Gujrat
2.	India Offices	Mundra TPP, Gujarat Bitta Solar, Gujarat Tiroda TPP, Maharashtra Kawai TPP, Rajasthan Raigarh TPP, Chhattisgarh Udupi TPP, Karnataka Raipur TPP, Chhattisgarh Singrauli TPP, Madhya Pradesh Godda TPP, Jharkhand