Leading Through Innovation

September 03, 2026

To
**BSE Limited**
Corporate Relationship Dept.,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai 400001

Scrip Code: 544283

To
**National Stock Exchange of India Ltd**
Corporate Relationship Dept.,
Exchange Plaza, Plot No. C/1, G Block,
Bandra-Kurla Complex,
Bandra (East), Mumbai 400 051

Symbol: ACMESOLAR

**Subject: Business Responsibility and Sustainability Report for FY 2025-26**

Dear Sir/Ma'am,

Pursuant to Regulation 34(2)(f) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Business Responsibility and Sustainability Report ("BRSR") for the Financial Year 2025-26, along with Independent practitioner's reasonable assurance report, provided by Grant Thornton Bharat LLP.

The BRSR forms an integral part of the Annual Report of the Company for the Financial Year 2025-26. The BRSR is also available at the website of the Company at https://www.acmesolar.in/assets/pdf/Annual-Reports/ACME-Solar-Holdings-Ltd-Annual-Report-FY-2025-26.pdf

We request you to take the same on your record.

Thanking you,

For **ACME Solar Holdings Limited**

RAJESH SODHI
Digitally signed by RAJESH SODHI
Date: 2026.09.03 21:06:43 +05'30'

**Rajesh Sodhi**
**Company Secretary and Compliance Officer**

**Encl.: As Above**

**ACME Solar Holdings Limited**
CIN: L40106HR2015PLC102129
Corporate Office: 4th, 6th to 8th Floor, Block A1, DLF World Tech Park, DLF IT SEZ Silokhera, Sector 30, Gurugram, Haryana 122001 India
Tel: +91-124-4507100 Fax: +91-124-7117001
Regd. Office: Plot No .152, Sector-44, Gurugram 122002, Haryana, India
Tel: +91-124-7117000 Fax: +91-124-7117001
Email: cs.acme@acme.in; Website: www.acmesolar.in

**Annexure B**

# Business Responsibility and Sustainability Report

## SECTION A General Disclosures

### I. Details of the listed entity

| Sl. No | Required Information | |
|---|---|---|
| 1 | Corporate Identity Number (CIN) of the Listed Entity | L40106HR2015PLC102129 |
| 2 | Name of the Listed Entity | ACME Solar Holdings Limited ("ACME Solar") |
| 3 | Year of incorporation | 2015 |
| 4 | Registered office address | Plot No. 152, Sector - 44, Gurugram - 122002, Haryana, India |
| 5 | Corporate address | 4th, 6th to 8th Floor, Block A1,<br>DLF World Tech Park,<br>DLF IT SEZ Silokhera, Sector 30,<br>Gurugram, Haryana 122001 India<br>Tel: +91-124-4507100 |
| 6 | E-mail | cs.acme@acme.in, sustainability.acme@acme.in |
| 7 | Telephone | 91-124-7117000 |
| 8 | Website | https://www.acmesolar.in/ |
| 9 | Financial year for which reporting is being done | FY 2025-26 |
| 10 | Name of the Stock Exchange(s) where shares are listed | BSE Limited<br>National Stock Exchange (NSE) of India Limited |
| 11 | Paid-up Capital | INR 121.2 crore |
| 12 | Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report | Mr. Rajesh Sodhi, VP – Company Secretary & Compliance Officer<br>+91-124-7117000/+91-124-7117001<br>cs.acme@acme.in, sustainability.acme@acme.in |
| 13 | Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together). | The disclosures made in this report are on a Consolidated basis. |
| 14 | Name of assessment or assurance provider | Grant Thornton Bharat LLP |
| 15 | Type of assessment or assurance obtained | Reasonable assurance of the BRSR Core indicators disclosed in this BRSR. Kindly refer to the assurance statement provided at page no. 153 |

### II. Products/Services

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

| Sl. No | Description of Main Activity | Description of Business Activity | % of Turnover of the entity |
|---|---|---|---|
| 1 | Generation of Power | Renewable Energy Generation | 100% |

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

| Sl. No | Product/Service | NIC Code | % of total Turnover contributed |
|---|---|---|---|
| 1 | Electric power generation using renewable energy | 351 | 100% |

### III. Operations

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

| Location | Number of plants | Number of offices | Total |
|---|---|---|---|
| National | 41 | 1 | 42 |
| International | 0 | 0 | 0 |

19 Markets served by the entity:

**a. Number of locations**

| Locations | Number |
|---|---|
| National (No. of States) | 11 |
| International (No. of Countries) | 0 |

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

Nil

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

ACME Solar primarily supplies renewable power to central and state government-owned entities under long-term Power Purchase Agreements, including SECI, NTPC, SJVN, NHPC and state distribution companies (DISCOMs).

## IV. Employees

20 Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

| Sl. No | Particulars | Total (A) | Male | | Female | |
|---|---|---|---|---|---|---|
| | | | No.(B) | % (B/A) | No. (C) | % (C/A) |
| | | **Employees** | | | | |
| 1 | Permanent (D) | 947 | 899 | 95% | 48 | 5% |
| 2 | Other than Permanent (E) | 8 | 6 | 75% | 2 | 25% |
| 3 | **Total employees (D + E)** | **955** | **905** | **95%** | **50** | **5%** |
| | | **Workers** | | | | |
| 4 | Permanent (F) | 0 | 0 | - | 0 | - |
| 5 | Other than Permanent (G) | 399 | 399 | 100% | 0 | - |
| 6 | **Total workers (F + G)** | **399** | **399** | **100%** | **0** | **-** |

b. Differently abled Employees and workers:

| Sl. No | Particulars | Total (A) | Male | | Female | |
|---|---|---|---|---|---|---|
| | | | No.(B) | % (B/A) | No. (C) | % (C/A) |
| | | **Differently abled Employees** | | | | |
| 1 | Permanent (D) | 0 | 0 | NA | 0 | NA |
| 2 | Other than Permanent (E) | 0 | 0 | NA | 0 | NA |
| 3 | **Total employees (D + E)** | **0** | **0** | **NA** | **0** | **NA** |
| | | **Differently abled Worker** | | | | |
| 4 | Permanent (F) | 0 | 0 | NA | 0 | NA |
| 5 | Other than Permanent (G) | 0 | 0 | NA | 0 | NA |
| 6 | **Total workers (F + G)** | **0** | **0** | **NA** | **0** | **NA** |

21 Participation/Inclusion/Representation of women

| | Total (A) | No. and percentage of Females | |
|---|---|---|---|
| | | No. (B) | % (B/A) |
| Board of Directors | 6# | 1 | 17% |
| Key Management Personnel | 4# | 0 | 0% |

#Mr. Manoj Kumar Upadhyay, Chairman and Manging Director and Mr. Nikhil Dhingra CEO and Whole-time Director are part of both Board and KMP

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

| | Turnover rate in FY 2025-26 | | | Turnover rate in FY 2024-25 | | | Turnover rate in FY 2023-24 | | |
|---|---|---|---|---|---|---|---|---|---|
| | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| Permanent Employees | 28.90% | 27.90% | 28.90% | 45.33% | 25% | 44.11% | 35.64% | 25% | 35.05% |
| Permanent Workers | NA | NA | NA | NA | NA | NA | NA | NA | NA |

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

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

| Sl. No | Name of the holding/subsidiary/ associate companies/joint ventures (A) | Indicate whether holding/ Subsidiary/ Associate/ Joint Venture | % of shares held by listed entity | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|---|---|---|---|---|
| Details referred in Annexure A to this Report (Please refer page no. 151) | | | | |

## VI. CSR Details

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

(ii). Turnover (in Rs.) — INR 2,507.08/- Crore

(iii). Net worth (in Rs.) — INR 5,060.17/- Crore

## VII. Transparency and Disclosures Compliances

25 Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy) | FY 2025-26 Number of complaints filed during the year | FY 2025-26 Number of complaints pending resolution at close of the year | FY 2025-26 Remarks | FY 2024-25 Number of complaints filed during the year | FY 2024-25 Number of complaints pending resolution at close of the year | FY 2024-25 Remarks |
|---|---|---|---|---|---|---|---|
| Communities | Yes, https://www.acmesolar.in/assets/pdf/Policies/Human_Rights_Policy.pdf | 0 | 0 | Nil | 0 | 0 | Nil |
| Investors (other than shareholders) | Yes, https://www.acmesolar.in/assets/pdf/Policies/INVESTOR%20GRIEVANCE%20REDRESSAL%20POLICY.pdf | 0 | 0 | Nil | 0 | 0 | Nil |
| Shareholders | Yes https://www.acmesolar.in/assets/pdf/Policies/INVESTOR%20GRIEVANCE%20REDRESSAL%20POLICY.pdf | 2 | 0 | Nil | 18 | 0 | Nil |
| Employees and workers | Yes, https://www.acmesolar.in/assets/pdf/Policies/Equal_Employment_Anti_Discrimination_and_Inclusion_Policy.pdf | 0 | 0 | Nil | 0 | 0 | Nil |
| Customers | NA | 0 | 0 | Nil | 0 | 0 | Nil |
| Value Chain Partners | Yes, https://www.acmesolar.in/assets/pdf/Policies/Stakeholder_Engagement_Policy.pdf | 0 | 0 | Nil | 0 | 0 | Nil |
| Other (please specify) | NA | 0 | 0 | Nil | 0 | 0 | Nil |

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

| S. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk/opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (indicate positive or negative implications) |
|---|---|---|---|---|---|
| 1 | Climate Change and Physical Resilience | Risk | ACME's geographically dispersed solar, wind, hybrid and energy-storage portfolio may be exposed to extreme heat, flooding, cyclones, changing wind and solar-resource patterns, water stress and other acute and chronic climate-related hazards. These may affect construction schedules, equipment performance, generation, transmission infrastructure, workforce safety and supply-chain continuity. | ACME addresses weather-related risks through site-specific engineering and design parameters, operational monitoring, emergency-response and business-continuity measures, and appropriate insurance arrangements. ACME is progressively developing a portfolio-level climate-risk screening process, with detailed resilience assessment and adaptation planning proposed for sites identified as materially exposed. | **Negative:** Potential asset damage, generation loss, construction delays, increased insurance and maintenance costs, and capital expenditure for resilience and adaptation measures. |
| | | Opportunity | Increasing demand for renewable power, energy storage and hybrid solutions creates opportunities for ACME to expand its portfolio and support India's energy transition. Improved climate resilience can also enhance the reliability and long-term performance of its assets. | Not Applicable | **Positive:** Potential revenue growth, portfolio expansion, improved asset availability and access to climate-aligned capital and investment opportunities. |
| 2 | GHG Emissions and Lifecycle Carbon Footprint | Risk | Although renewable-energy generation has relatively low operational emissions, emissions arise from construction activities, fuel and electricity consumption, transportation and the manufacture and procurement of modules, turbines, batteries and other equipment. Increasing regulatory, lender, customer and investor expectations may require improved measurement and management of operational and value-chain emissions. | ACME measures and reports its greenhouse-gas emissions and undertakes initiatives relating to energy efficiency and increased use of renewable energy in its operations. The Company is progressively improving the assessment of material value-chain and lifecycle emissions, including through lifecycle assessment of selected projects and engagement with relevant suppliers. | **Negative:** Potential increase in measurement, assurance, compliance, procurement and decarbonisation costs, and possible effects on access to capital, customers and reputation if emissions are not appropriately managed. |
| | | Opportunity | Renewable electricity generated by ACME contributes to the displacement of more carbon-intensive sources of power. Improved lifecycle measurement, lower-carbon procurement and efficient project design can further strengthen the environmental attributes of ACME's portfolio. | Not Applicable | **Positive:** Potential enhancement of market competitiveness, investor confidence and access to sustainable finance, together with operating efficiencies and improved lifecycle performance. |

| S. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk/opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (indicate positive or negative implications) |
|---|---|---|---|---|---|
| 3 | Water Stewardship | Risk | Water is required during project construction, for workforce facilities and for cleaning solar modules. Water scarcity, competing community requirements, regulatory restrictions and inadequate water management, particularly in water-stressed locations, may increase costs or disrupt project construction and operations. | ACME undertakes water monitoring and conservation initiatives and uses lower-water or water-efficient cleaning methods, including robotic or dry-cleaning solutions at applicable locations. | **Negative:** Potential increase in water procurement, treatment, transportation, compliance and capital costs, as well as risk of operational disruption and community concerns. |
| | | Opportunity | Improved monitoring, water-efficient cleaning, reuse, harvesting and recharge measures can reduce freshwater dependency and improve the resilience of projects located in water-stressed regions. | Not Applicable | **Positive:** Potential reduction in recurring water and module-cleaning costs, improved operational resilience and more efficient use of natural resources. |
| 4 | Resource Efficiency, Waste, Circularity and Asset End-of-Life Management | Risk | Construction and operation of renewable-energy projects generate hazardous and non-hazardous waste, including packaging, scrap, used oil, damaged modules, electrical equipment and, over time, batteries, turbine components and other end-of-life assets. Inadequate management may result in regulatory non-compliance, environmental harm, disposal liabilities and inefficient use of materials. | ACME applies waste segregation, safe storage, recordkeeping and disposal through appropriately authorised agencies in accordance with applicable requirements. The Company is progressively strengthening waste monitoring, resource-efficiency measures, vendor controls and lifecycle planning for repair, reuse, recycling, repowering and responsible end-of-life management of major equipment. | **Negative:** Potential compliance, remediation, transportation and disposal costs, loss of recoverable material value and future liabilities associated with decommissioning and end-of-life assets. |
| | | Opportunity | Efficient use of materials, reduction of waste, equipment-life extension, recycling and circular procurement can reduce consumption of virgin resources and improve the lifecycle economics of renewable-energy assets. | Not Applicable | **Positive:** Potential cost savings, recovery of material value, improved equipment utilisation and reduced future decommissioning and disposal costs. |

| S. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk/opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (indicate positive or negative implications) |
|---|---|---|---|---|---|
| 5 | Land Use, Biodiversity and Ecosystem Impacts | Risk | Utility-scale renewable-energy projects and associated transmission infrastructure require significant land and may affect habitats, vegetation, wildlife movement, avifauna and ecosystem services. Inadequate identification or management of biodiversity sensitivities may result in regulatory action, project delays, community concerns, reputational damage or adverse lender and investor response. | ACME implements its Biodiversity Policy and undertakes measures to comply with applicable statutory and lender requirements, and adopts site-specific avoidance, minimisation, restoration and conservation measures where biodiversity sensitivities are identified. The Policy provides for biodiversity-risk screening and, where appropriate, ESIA for new projects, expansions or land alteration in ecologically sensitive areas, following the mitigation hierarchy. | **Negative:** Potential costs of surveys, design changes, mitigation, restoration and monitoring, together with possible approval delays, restrictions on project development and adverse financing or reputational consequences. |
| 6 | Occupational Health, Safety and Contractor Safety | Risk | Construction and operation of solar, wind, hybrid, transmission and energy-storage projects expose employees and contractors to electrical hazards, working at height, heavy equipment, fire, road travel, extreme weather and other occupational risks. Serious incidents may cause injury or loss of life and affect project execution and operational continuity. | ACME maintains occupational health and safety management systems, including ISO 45001-certified systems within the applicable scope. Controls include risk assessments, permit-to-work procedures, safety induction and training, contractor-safety requirements, inspections, incident reporting and investigation, emergency preparedness and periodic internal and external audits. | **Negative:** Potential injury or fatality, work stoppage, regulatory action, compensation and remediation costs, project delays, higher insurance costs and reputational damage. |
| 7 | Human Capital, Diversity, Inclusion and Employee Well-being | Risk | ACME's growth requires a skilled and engaged workforce across corporate offices and geographically dispersed project locations. Skill shortages, attrition, inadequate succession planning, limited diversity, discrimination, excessive workload or poor employee well-being may affect productivity, innovation, project execution and organisational continuity. | ACME undertakes workforce planning, recruitment, learning and development, performance management, employee engagement and succession-planning initiatives. Its employment, equal-opportunity, prevention-of-sexual-harassment, grievance and employee-well-being arrangements support a safe, inclusive and productive workplace. | **Negative:** Potential increase in recruitment, training, absenteeism and attrition costs, loss of institutional knowledge, reduced productivity and delays in project execution. |
| | | Opportunity | Investment in employee capability, engagement, diversity and well-being can strengthen ACME's talent pipeline, improve retention and enable the Company to manage a rapidly expanding and technically complex portfolio. | Not Applicable | **Positive:** Potential improvement in productivity, employee retention, innovation, leadership continuity and project-delivery capability, with corresponding reduction in replacement and recruitment costs. |

| S. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk/opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (indicate positive or negative implications) |
|---|---|---|---|---|---|
| 8 | Human Rights and Labour Practices | Risk | Actual or potential human-rights and labour impacts may arise in ACME's operations, construction sites, contractor workforce and supply chain. These may include child or forced labour, improper wages or working conditions, discrimination, harassment, restrictions on worker rights and ineffective access to grievance and remedy mechanisms. | ACME applies its human-rights, employment, code-of-conduct, prevention-of-sexual-harassment and grievance-related policies and applicable statutory requirements. The Company undertakes contractor oversight, incorporates relevant contractual requirements and is progressively strengthening risk-based human-rights assessment and due diligence across its operations and value chain. | **Negative:** Potential legal and regulatory action, compensation and remediation costs, work disruption, loss of stakeholder confidence, adverse financing consequences and reputational damage. |
| 9 | Land Acquisition, Community Rights and Engagement | Risk | Development of renewable-energy and transmission projects may affect landowners, land users, livelihoods, access routes, natural resources and surrounding communities. Deficiencies in land acquisition, compensation, consultation, community health and safety or grievance resolution may result in disputes, opposition, litigation and project delays. | ACME undertakes legal and land-record due diligence, secures applicable approvals and consents, and follows relevant compensation and land-access requirements. Project teams engage with affected stakeholders and communities, and the Company is progressively strengthening site-level grievance channels and undertaking community and CSR initiatives based on identified requirements. | **Negative:** Potential increase in land, compensation, legal, security and community-management costs, together with construction delays, disruption of operations and reputational damage. |
| | | Opportunity | Meaningful community engagement, local employment and procurement, livelihood support and community-development programmes can create shared value and strengthen trust between ACME and surrounding communities. | Not Applicable | **Positive:** Potential improvement in stakeholder relationships, timely project execution, access to local talent and services, and reduced risk of community-related disruption. |

| S. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk/opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (indicate positive or negative implications) |
|---|---|---|---|---|---|
| 10 | Responsible and Resilient Supply Chain | Risk | ACME depends on domestic and international suppliers for modules, cells, wind turbines, batteries, electrical equipment and other critical components. Supplier concentration, geopolitical developments, price volatility, quality failures, logistics disruption and environmental or labour concerns in the supply chain may affect cost, schedules, performance and reputation. | ACME undertakes supplier qualification, technical and quality evaluation, contractual compliance requirements, inspections and performance monitoring. The Company uses procurement planning, supplier and logistics diversification where practicable and is progressively strengthening the consideration of environmental, social and human-rights factors in supplier assessment and contracting. | **Negative:** Potential equipment shortages, price escalation, replacement and warranty costs, project delays, generation loss, regulatory exposure and reputational or financing consequences. |
| | | Opportunity | Supplier diversification, responsible procurement, long-term sourcing arrangements, improved quality controls and development of competitive domestic supply chains can strengthen project-delivery capability and supply-chain resilience. | Not Applicable | **Positive:** Potential cost efficiencies, improved equipment quality and availability, more predictable project schedules and reduced exposure to supply disruption and price volatility. |
| 11 | Cybersecurity, Data Privacy and Operational Technology Resilience | Risk | ACME's operations depend on corporate IT systems and project-level operational technology, including SCADA, plant controllers, inverters, battery-management and energy-management systems, substation automation, telemetry and remote-monitoring platforms. Cyber incidents, system failures, unauthorised access or data breaches may disrupt generation, compromise sensitive information and expose the Company to regulatory and contractual consequences. | ACME maintains enterprise cybersecurity and data-protection controls, including access management, monitoring, backups, incident-response arrangements and relevant vendor controls. The Company is progressively strengthening the governance and security of its IT and operational-technology environment, including preparedness for applicable power-sector cybersecurity requirements. | **Negative:** Potential business interruption, generation and revenue loss, data recovery and system-restoration costs, regulatory penalties, contractual liability and reputational damage. |
| 12 | Business Ethics, Compliance and Governance | Risk | Bribery, corruption, conflicts of interest, fraud, anti-competitive conduct, regulatory non-compliance or ineffective governance may result in legal liability and loss of stakeholder confidence. ACME's geographically dispersed operations and extensive dealings with contractors, suppliers and public authorities increase the importance of effective compliance controls. | ACME maintains a code of conduct, whistleblower mechanism and policies and controls addressing ethical conduct, conflicts of interest and compliance. These are supported by employee communication and training, grievance and investigation mechanisms, management oversight and oversight by the Board and its committees. | **Negative:** Potential penalties, investigation and litigation costs, exclusion from business opportunities, project or approval delays, financing consequences and reputational damage. |

## SECTION B Management and Process Disclosures

| Sl. No | Disclosure Question | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Policy and management processes** | | | | | | | | | |
| 1 | a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No) | 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 | https://www.acmesolar.in/sustainability-policies | | | | | | | | |
| 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, Fair Trade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle. | ISO 14001:2015 Environmental Management Systems<br>ISO 45001:2018 Occupational Health and Safety Management Systems<br>ISO 9001:2015 Quality Management System | | | | | | | | |
| 5 | Specific commitments, goals and targets set by the entity with defined timelines, if any. | **ENVIRONMENT:**<br>1. 10 GW of operational renewable energy capacity by 2030.<br>2. Achieve zero waste to landfill across operating sites by 2030.<br>3. Achieve water neutrality across operating sites by 2030.<br>4. Eliminate specified single-use plastics from operations across operating sites by 2030.<br>5. By FY2028–29, complete climate-risk screening across 100% of operating sites and under-construction projects and undertake detailed climate-resilience assessments and adaptation planning for sites and projects identified as materially exposed, using a risk-based approach informed by IFRS S2.<br>**SOCIAL:**<br>1. Increase women's representation among employees to at least 7% by 2030.<br>2. Increase average annual learning and development hours per employee to 16 by 2030.<br>3. To complete ESG screening/evaluation of all critical and important manufacturing suppliers by FY 2027-28.<br>**GOVERNANCE:**<br>1. Maintain zero substantiated cases of human-rights violations across the Company's operations. | | | | | | | | |

| Sl. No | Disclosure Question | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|---|---|---|---|---|---|---|---|---|---|
| 6 | Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met. | FY2025–26 is the first year in which the Company is formally reporting its BRSR in accordance with the requirements laid down under the applicable SEBI regulations. Accordingly, the information below reflects the Company's current position and progress to date against the stated commitments. The target deadlines had not yet passed as at March 31, 2026.<br>**ENVIRONMENT**:<br>1. Operational renewable energy capacity stood at 2.9 GW as at March 31, 2026.<br>2. The Company commenced development of an implementation roadmap for achieving zero waste to landfill across its operating sites.<br>3. The Company commenced water-balance assessments and development of site-level implementation plans for achieving water neutrality across its operating sites.<br>4. The Company initiated a phased programme to eliminate specified single-use plastics across its operating sites.<br>5. The Company initiated development of a portfolio-level climate-risk screening methodology intended to cover its operating sites and under-construction projects.<br>**SOCIAL:**<br>1. Women represented 5% of employees as at March 31, 2026.<br>2. Average learning and development training was 2.8 hours per employee during FY 2025–26.<br>3. ESG screening was completed for 40% of identified critical manufacturing suppliers during FY 2025–26.<br>**Governance:**<br>No substantiated cases of human-rights violations were recorded during FY 2025–26. | | | | | | | | | |

**Governance, leadership and oversight**

7 Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

**Refer to Chairman & MD's message on page no. 06**

8 **Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).**

The Board of Directors has overall oversight of the Company's Business Responsibility policies, acting through the Corporate Social Responsibility and Sustainability Committee. Management and the relevant functional heads are responsible for implementation.

9 **Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes/No). If yes, provide details**

Yes, Corporate Social Responsibility and Sustainability Committee comprising of two executive directors and one independent director, focuses on various ESG/ sustainability initiatives while collaborating with internal and external stakeholders.

**10 Details of Review of NGRBCs by the Company:**

| Subject of Review | Indicate whether review was undertaken by Director/Committee of the Board/ Any other Committee (P1 P2 P3 P4 P5 P6 P7 P8 P9) | Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify) (P1 P2 P3 P4 P5 P6 P7 P8 P9) |
|---|---|---|
| Performance against above policies and follow up action | The relevant functional heads and the Company Secretary/Compliance Officer, as applicable, review on a quarterly basis performance against the policies and compliance with applicable statutory requirements, including follow-up actions and rectification of non-compliances. | Key matters are placed before the relevant Board or Board committee(s), quarterly and as required. |
| Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances | | |

**11 Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.**

The Company's processes and compliances are reviewed, where applicable, by internal auditors. Policies are also periodically assessed and procedures are updated by relevant department/functional heads from a best-practices and risk-management perspective and are thereafter approved by the respective committee of the Board.

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

| Questions | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|---|---|---|---|---|---|---|---|---|
| The entity does not consider the Principles material to its business (Yes/No) | Not Applicable | | | | | | | | |
| The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No) | | | | | | | | | |
| The entity does not have the financial or/human and technical resources available for the task (Yes/No) | | | | | | | | | |
| It is planned to be done in the next financial year (Yes/No) | | | | | | | | | |
| Any other reason (please specify) | | | | | | | | | |

## SECTION C Principle wise Performance Disclosure

**PRINCIPLE 1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.**

### Essential Indicators

**1 Percentage coverage by training and awareness programmes on any of the Principles during the financial year:**

| Segment | Total number of training and awareness programmes held | Topics/principles covered under the training and its impact | %age of persons in respective category covered by the awareness programmes |
|---|---|---|---|
| Board of Directors | 4 | Understanding Prohibition of Insider Trading, Awareness of Prevention of Sexual Harassment, Code of Conduct, Anti-Bribery & Anti-Corruption | 100% |
| Key Managerial Personnel | 5 | Understanding Prohibition of Insider Trading, Awareness of Prevention of Sexual Harassment, Code of Conduct Anti-Bribery & Anti-Corruption, Feedback Enablement | 100% |
| Employees other than BoD and KMPs | 12 | Understanding Prohibition of Insider Trading, Awareness of Prevention of Sexual Harassment, Code of Conduct, Anti-Bribery & Anti-Corruption, HR ki Paathshala Aarambh - Induction Program, Motivating & Engaging Employee Leading with Empathy & Trust, Overview of Quality at Site, ESG Training, Working Together, Feedback Enablement | 85% |
| Workers | 1931 | HIRA, LOTO, First Aid, Work at Height, Road Safety & Electrical safety etc | 88% |

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

**Monetary**

| | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Amount (In INR) | Brief of the Case | Has an appeal been preferred? (Yes/No) |
|---|---|---|---|---|---|
| Penalty/ Fine | There are no 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. | | | | |
| Settlement | | | | | |
| Compounding fee | | | | | |

**Non-Monetary**

| | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Brief of the Case | Has an appeal been preferred? (Yes/No) |
|---|---|---|---|---|
| Imprisonment | No Such Cases | | | |
| Punishment | No Such Cases | | | |

**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 |

**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, ACME Solar has a comprehensive Anti-Corruption and Anti-Bribery Policy in place. The policy reflects ACME's zero-tolerance approach toward bribery, corruption, facilitation payments, and improper business influence. It applies to employees, directors, senior management, vendors, suppliers, contractors, consultants, and service providers, interns, trainees, apprentices or any other person associated with them, and establishes clear standards on gifts, conflicts of interest, record-keeping, third-party due diligence, reporting mechanisms, investigations, training, and disciplinary action to ensure ethical and transparent business conduct.

Web Link https://www.acmesolar.in/assets/pdf/Policies/Anti_Bribery_and_Anti_Corruption_Policy.pdf

**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 2025-26 | FY 2024-25 |
|---|---|---|
| Directors | 0 | 0 |
| KMPs | 0 | 0 |
| Employees | 0 | 0 |
| Workers | 0 | 0 |

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

| | FY 2025-26 | | FY 2024-25 | |
|---|---|---|---|---|
| | Number | Remark | Number | Remark |
| Number of complaints received in relation to issues of Conflict of Interest of the Directors | 0 | NA | 0 | NA |
| Number of complaints received in relation to issues of Conflict of Interest of the KMPs | 0 | NA | 0 | NA |

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

Not Applicable

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

| | FY 2025-26 | FY 2024-25 |
|---|---|---|
| Number of days of account payables | 49.05 | 49.94 |

**9 Open-ness of business**

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

| Parameter | Metrics | FY 2025-26 | FY 2024-25 |
|---|---|---|---|
| Concentration of Purchases | 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 |
| Concentration of Sales | 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 |
| Share of RPTs in | a. Purchases (Purchases with related parties/Total Purchases) | 19.8 | 78.09 |
| | b. Sales (Sales to related parties/Total Sales) | 0 | 0 |
| | c. Loans & advances (Loans & advances given to related parties/Total loans & advances) | 0 | 100 |
| | d. Investments (Investments in related parties/ Total Investments made) | 0 | 100 |

## Leadership Indicators

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

| Total number of awareness programmes held | Topics/principles covered under the training | %age of value chain partners covered (by value of business done with such partners) under the awareness programmes |
|---|---|---|
| Multiple awareness sessions/meetings were organised during the year. | Sustainable Supply Chain, Environmental Health & Safety, ESG, Human Rights, Code of Conduct | 64.60% |

**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, ACME Solar has robust processes in place to avoid and manage conflicts of interest involving members of the Board. As outlined in the Company's Code of Conduct for Directors and Senior Management, Board members are required to act with integrity, disclose any actual or potential conflicts of interest, and refrain from participating in decisions where such conflicts exist. Disclosures are reviewed by the Compliance Officer and, where necessary, placed before the Board for appropriate guidance and mitigation, ensuring transparency, accountability, and adherence to high standards of corporate governance

Weblink https://www.acmesolar.in/assets/pdf/Policies/ACMESolarHoldings_Code_of_Conduct_Policy.pdf

**PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe**

## Essential Indicators

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

| | FY 2025-26 | FY 2024-25 | Previous financial year details of improvements in environmental and social impacts |
|---|---|---|---|
| R&D | 0 | 0 | |
| Capex | 100% | NA | The majority of ACME Solar Holdings Limited's (ASHL) capital expenditure during FY 2025–26 was invested in the development and expansion of utility-scale renewable energy assets, including solar, wind & hybrid projects. These investments reinforce ASHL's commitment to accelerating India's clean energy transition by delivering reliable, low-carbon electricity that significantly reduces greenhouse gas (GHG) emissions and air pollutants compared to conventional fossil fuel-based power generation.<br>Beyond environmental benefits, ASHL's renewable energy projects generate meaningful socio-economic value by creating direct and indirect employment opportunities across the project lifecycle—from construction and operations to maintenance. The Company also promotes sustainable livelihood opportunities for local communities. |

**2 Details on Sustainable Sourcing**

**a. Does the entity have procedures in place for sustainable sourcing?**

Yes, ACME Solar has requisite policy and procedures in place for sustainable sourcing.
https://www.acmesolar.in/assets/pdf/Policies/Sustainable_Procurement_Policy.pdf

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

40.17%. All our suppliers abide by the Suppliers abide by the Supplier's Code of Conduct.

**3 Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for**

| | |
|---|---|
| (a) Plastics (including packaging) | NA |
| (b) E-waste | NA |
| (c) Hazardous waste | NA |
| (d) other waste. | NA |

### 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.

Yes. Extended Producer Responsibility (EPR) is applicable to ACME Solar for Plastic Waste Management, Battery Waste Management, and E-Waste. The waste management procedures adhere to the principles of EPR guidelines, and the waste is appropriately handled by CPCB/SPCB authorised third-party vendors. Efforts are being made to develop strategies that enhance waste management efficiency and effectiveness.

## Leadership Indicators

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

| NIC Code | Name of Product /Service | % of total Turnover contributed | Boundary for which the Life Cycle Perspective/ Assessment was conducted | Whether conducted by independent external agency (Yes/No) | Results communicated in public domain (Yes/ No) If yes, provide the web-link. |
|---|---|---|---|---|---|
| 351202 | Renewable energy generation from 1200 MW Solar Project | 97.8%# | Cradle to Grave | Yes* | Yes, https://www.acmesolar.in/sustainability#ESG |

*The LCA has been conducted in house with the support of external ESG experts and independently verified and assured by TUV Nord as per ISO 14044

#ASHL is a pure play renewable energy generating company. However, ASHL has conducted an LCA on sample basis for a Solar Project. The total turnover from solar projects covers 97.8%.

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

| Name of Product/Service | Description of the risk/concern | Action Taken |
|---|---|---|
| | Not Applicable | |

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

| Indicate input material | Recycled or re-used input material to total material | |
|---|---|---|
| | FY 2024-25 | FY 2024-25 |
| Not Applicable | NA | NA |

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

Note: Not Applicable

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

| Indicate product category | Reclaimed products and their packaging materials as % of total products sold in respective category |
|---|---|
| Not Applicable | Not Applicable |

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

## Essential Indicators

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

| Category | Total (A) | % of employees covered by | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Health insurance | | Accident insurance | | Maternity benefits | | Paternity Benefits | | Day Care facilities | |
| | | Number (B) | % (B/A) | Number (C) | % (C/A) | Number (D) | % (D/A) | Number (E) | % (E/A) | Number (F) | % (F/A) |
| **Permanent employees** | | | | | | | | | | | |
| Male | 899 | 899 | 100% | 899 | 100% | NA | NA | 899 | 100% | 899 | 100% |
| Female | 48 | 48 | 100% | 48 | 100% | 48 | 100% | 0 | NA | 48 | 100% |
| **Total** | **947** | **947** | **100%** | **947** | **100%** | **48** | **5%** | **899** | **95%** | **947** | **100%** |
| **Other than Permanent employees** | | | | | | | | | | | |
| Male | 6 | 6 | 100% | 6 | 100% | 0 | NA | 6 | 100% | 6 | 100% |
| Female | 2 | 2 | 100% | 2 | 100% | 2 | 100% | 0 | NA | 2 | 100% |
| **Total** | **8** | **8** | **100%** | **8** | **100%** | **2** | **25%** | **6** | **75%** | **8** | **100%** |

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

| Category | Total (A) | % of workers covered by | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Health insurance | | Accident insurance | | Maternity benefits | | Paternity Benefits | | Day Care facilities | |
| | | Number (B) | % (B/A) | Number (C) | % (C/A) | Number (D) | % (D/A) | Number (E) | % (E/A) | Number (F) | % (F/A) |
| **Permanent workers** | | | | | | | | | | | |
| Male | 0 | 0 | NA | 0 | NA | 0 | NA | 0 | NA | 0 | NA |
| Female | 0 | 0 | NA | 0 | NA | 0 | NA | 0 | NA | 0 | NA |
| **Total** | **0** | **0** | **NA** | **0** | **NA** | **0** | **NA** | **0** | **NA** | **0** | **NA** |
| **Other than Permanent Workers** | | | | | | | | | | | |
| Male | 399 | 399 | 100% | 399 | 100% | 0 | NA | 399 | 100% | 399 | 100% |
| Female | 0 | 0 | 100% | 0 | 100% | 0 | NA | 0 | 0 | 0 | 100% |
| **Total** | **399** | **399** | **100%** | **399** | **100%** | **0** | **NA** | **399** | **100%** | **399** | **100%** |

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

| | FY 2025-26 | FY 2024-25 |
|---|---|---|
| Cost incurred on wellbeing measures as a % of total revenue of the company | 0.55% | 0% |

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

| Benefits | FY 2025-26 | | | FY 2024-25 | | |
|---|---|---|---|---|---|---|
| | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) |
| PF | 99.77%* | 100% | Y | 99% | 100% | Y |
| Gratuity | 100% | 100% | NA | 100% | 100% | NA |
| ESI | 1.10% | 20.80% | Y | 1% | 14% | Y |
| Others – please specify | NA | | NA | NA | NA | NA |

*Retirement benefit details include eligible employees only. Provident Fund is not deducted for employees who are in a role of advisor/ consultant.

### 3 Accessibility of workplaces

ACME Solar endeavours to ensure that its offices and key operational locations are progressively accessible to persons with disabilities, in line with the Rights of Persons with Disabilities Act, 2016.

### 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's commitment to non-discrimination is reflected in its policy that ensures equal opportunities for everyone, regardless of religion, gender, caste, or disabilities. The Company has an Equal Employment, Anti-Discrimination & Inclusion Policy aligned with the Rights of Persons with Disabilities Act, 2016. The policy provides for non-discrimination, reasonable accommodation, and progressive accessibility for persons with disabilities. It is publicly available on the Company's website under the Policies section: https://www.acmesolar.in/assets/pdf/Policies/Equal_Employment_Anti_Discrimination_and_Inclusion_Policy.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 | NA** | NA | NA |
| Female | 100 | NA** | NA | NA |
| **Total** | **100** | **NA** | **NA** | **NA** |

* The parental leave policy was formally implemented with effect from April 2025. Accordingly, return-to-work and retention data reported for the current financial year pertains only to the period post-implementation. During this period, 13 permanent employees availed parental leave, all of whom have returned to work.

** During FY 2024–25, no female employees availed maternity leave. In the current financial year, one female employee availed maternity leave and has since returned to work. This reflects the limited applicability of maternity-related return-to-work and retention data for the reported periods and the Company's continued support for employees during maternity transitions

### 6 Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.

| | Yes/No | (If Yes, then give details of the mechanism in brief) |
|---|---|---|
| Permanent Workers | NA | NA |
| Other than Permanent Worker | Yes | The grievance redressal mechanism is handled by respective HR Business Partners and in accordance with the HR Escalation matrix/HR One portal. |
| Permanent Employees | Yes | The grievance redressal mechanism is handled by respective HR Business Partners and in accordance with the HR Escalation matrix/HR One portal. |
| Other than Permanent Employees | NA | NA |

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

| Category | FY 2025-26 | | | FY 2024-25 | | |
|---|---|---|---|---|---|---|
| | Total employees/ workers in respective category (A) | No. of employees/ workers in respective category, who are part of association(s) or Union (B) | % (B/A) | Total employees/ workers in respective category (C) | No. of employees/ workers in respective category, who are part of association(s) or Union (D) | % (D/C) |
| Total Permanent Employees | 947 | 0 | 0 | 584 | 0 | 0 |
| Male | 899 | 0 | 0 | 548 | 0 | 0 |
| Female | 48 | 0 | 0 | 36 | 0 | 0 |
| Total Permanent Workers | 0 | 0 | 0 | 0 | 0 | 0 |
| Male | 0 | 0 | 0 | 0 | 0 | 0 |
| Female | 0 | 0 | 0 | 0 | 0 | 0 |

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

| | FY 2025-26 | | | | | FY 2024-25 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Total (A) | On Health and safety measures | | On Skill upgradation | | Total (D) | On Health and safety measures | | On Skill upgradation | |
| | | No. (B) | % (B/A) | No. (C) | % (C/A) | | No. (E) | % (E/D) | No. (F) | % (F/D) |
| **Employees** | | | | | | | | | | |
| Male | 905 | 905 | 100% | 78 | 8.61% | 548 | 548 | 100% | NA | NA |
| Female | 50 | 50 | 100% | 4 | 8% | 36 | 36 | 100% | NA | NA |
| **Total** | **955** | **955** | **100%** | **82** | **8.58%** | **584** | **584** | **100%** | **NA** | **NA** |
| **Worker** | | | | | | | | | | |
| Male | 399 | 399 | 100% | 19 | 4.76% | 368 | 368 | 100% | NA | NA |
| Female | 0 | 0 | 100% | 0 | 0 | 0 | 0 | 100% | NA | NA |
| **Total** | **399** | **399** | **100%** | **19** | **4.76%** | **368** | **368** | **100%** | **NA** | **NA** |

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

| | FY 2025-26 | | | FY 2024-25 | | |
|---|---|---|---|---|---|---|
| | Total (A) | No. (B) | % (B/A) | Total (C) | No. (D) | % (D/C) |
| **Employees** | | | | | | |
| Male | 905 | 576 | 64% | 548 | 320 | 58% |
| Female | 50 | 36 | 72% | 36 | 29 | 81% |
| **Total** | **955** | **612** | **64%** | **584** | **349** | **60%** |
| **Worker** | | | | | | |
| Male | 399 | 0 | 0% | 368 | 0 | 0% |
| Female | 0 | 0 | NA | 0 | 0 | 0% |
| **Total** | **399** | **0** | **0%** | **368** | **0** | **0%** |

## 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. ACME Solar has implemented an Integrated Management System (IMS) to ensure a safe, healthy, and compliant workplace across all operations. The IMS systematically identifies and mitigates occupational health and safety risks, prevents work-related injuries and illnesses, and promotes continuous improvement in safety performance. ACME Solar is certified under ISO 45001:2018 for all sites inclusive of operational and under-construction, underscoring its strong commitment to employee safety and well-being.

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

ACME Solar follows a robust, globally aligned Environment, Health and Safety (EHS) Management System to systematically identify work-related hazards and assess risks for both routine and non-routine activities.

The process includes structured site risk assessments, permit-to-work systems, job safety analyses, regular internal audits, and planned inspections. Hazard identification is an ongoing exercise, embedded into daily operations and project lifecycle stages. The Company adopts a participative approach, actively involving employees, associates, and contract workmen in recognizing hazards, reporting unsafe conditions, implementing preventive controls, and driving continuous improvement in workplace safety across all project locations

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

ACME Solar follows a robust, globally aligned Environment, Health and Safety (EHS) Management System to systematically identify work-related hazards and assess risks for both routine and non-routine activities. The process includes structured site risk assessments, permit-to-work systems, job safety analyses, regular internal audits, and planned inspections. Hazard identification is an ongoing exercise, embedded into daily operations and project lifecycle stages. The Company adopts a participative approach, actively involving employees, associates, and contract workmen in recognizing hazards, reporting unsafe conditions, implementing preventive controls, and driving continuous improvement in workplace safety across all project locations

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

Yes, ACME Solar provides access to non-occupational medical and healthcare services to all employees through a comprehensive corporate health insurance policy. The policy offers coverage for hospitalization, medical treatment, and related healthcare needs beyond work-related requirements, supporting the overall well-being of employees and their families.

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

| Safety Incident/Number | Category | FY 2025-26 | FY 2024-25 |
|---|---|---|---|
| Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) | Employees | 0 | 0 |
| | Workers | 0 | 0 |
| Total recordable work-related injuries | Employees | 2 | 0 |
| | Workers | 1 | 0 |
| No. of fatalities | Employees | 0 | 0 |
| | Workers | 0 | 0 |
| 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 work place.**

ACME Solar places the highest priority on providing a safe, healthy, and secure workplace for all employees, contractors, and business partners across its operations. The Company has implemented a comprehensive Occupational Health and Safety framework aligned with national regulations and international best practices, including ISO 45001:2018. Key measures include a certified Integrated Management System (IMS) supported by regular Hazard Identification and Risk Assessment (HIRA), clearly defined Standard Operating Procedures (SOPs), and a robust Permit-to-Work (PTW) system for high-risk activities. A structured incident reporting and investigation mechanism ensures timely identification of root causes and implementation of corrective actions using the hierarchy of controls. Continuous safety training, toolbox talks, emergency preparedness drills, periodic health check-ups, internal audits, and monthly EHS review meetings further reinforce a strong safety culture. Through proactive engagement, monitoring, and continuous improvement, the Company remains committed to achieving zero harm and promoting holistic employee well-being.

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

| FY 2025-26 | | | FY 2024-25 | | |
|---|---|---|---|---|---|
| Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| 0 | 0 | NA | 0 | 0 | NA |
| 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) |
|---|---|
| Health and safety practices | 100 |
| Working Conditions | 100 |

**15 Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks/concerns arising from assessments of health & safety practices and working conditions.**

During periodic health and safety assessments across project sites, certain common and site-specific observations were identified. The Company has taken prompt and structured corrective actions to address these gaps and strengthen workplace safety controls. Key actions undertaken include standardization and tagging of firefighting equipment with unique identification numbers, along with the introduction of monthly inspection records. Access control at IDT and charged yards has been strengthened through lock-and-key systems, display of authorized personnel details, and prominent voltage danger signage. To enhance emergency preparedness, external fire prevention and firefighting training was conducted for site teams where skill gaps were identified.

Compliance with electrical safety requirements has been reinforced through mandatory use of certified electrical hand gloves and arc-flash suits during preventive maintenance activities, monitored through the permit-to-work process and remote supervision. Fire risk from vegetation has been mitigated through periodic removal of dry grass near electrical installations. Waste management practices have been improved by issuing a formal SOP, conducting awareness sessions, and implementing segregation and safe storage measures, with tie-ups with authorized disposal vendors currently in progress. Additionally, all O&M sites are now supported by formal arrangements with nearby hospitals as part of the emergency response and medical mitigation plan. The leadership team and functional heads present certain safety awards and motivates everyone to follow conditions leading to working safely and reporting the unsafe incidents leading to safe working environment.

These actions reflect ACME Solar's proactive and continuous approach to addressing safety risks, strengthening controls, and safeguarding the health and well-being of its workforce.

## 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).**

| | |
|---|---|
| Employees | Yes |
| Workers | Yes |

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

ACME Solar regularly reviews compliance with statutory obligations for value chain partner employees, including minimum wages and social security benefits.

**3 Provide the number of employees/workers having suffered high consequence work-related injury/ ill-health/fatalities (as Data Needed 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/ worker | | No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment | |
|---|---|---|---|---|
| | FY 2025-26 | FY 2024-25 | FY 2025-26 | FY 2024-25 |
| Employees | 0 | 0 | 0 | 0 |
| Workers | 0 | 0 | 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. ACME Solar retains some accomplished and core employees as advisors/consultants after retirement.

**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 | 40.17% |
| Working Conditions | 40.17% |

**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.**

Periodic safety assessments are done with our vendors, at our sites and the team does regular assessments with vendor teams regarding their health and safety preparations. All contractors and value chain partners, working at our sites are adequately trained on safety practices and systems, in line with our HSE policy and procedures, and there are no safety violations leading to any material safety risks from their end.

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

## Essential Indicators

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

ACME Solar follows a structured process to identify its key stakeholder groups by assessing individuals and entities that influence or are impacted by its operations across geographies. Stakeholders are mapped based on the nature of engagement, level of influence, and potential impact, covering employees, contract workforce, local communities, customers, investors, suppliers, regulators, and media. This identification is guided by transparent engagement principles and is periodically reviewed to ensure responsiveness to evolving stakeholder expectations and business priorities.

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

| Stakeholder Group | Whether identified as Vulnerable & Marginalized Group (Yes/No) | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other) | Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement |
|---|---|---|---|---|
| Local Communities | Yes | • Community meetings (formal and informal)<br>• notice boards,<br>• grievance mechanisms,<br>• website | Planned or as and when required | • Planning and execution of CSR Projects and community development programmes for livelihood, public health, education which are based on local communities' needs.<br>• Local hiring, to the extent possible.<br>• Awareness campaigns to mitigate the impact on the community (social and economic) |
| Employees & Contract Workforce | No | • E-mail,<br>• HR portal,<br>• Townhalls,<br>• surveys and newsletters<br>• performance reviews<br>• grievance mechanisms | Planned/As required | • To promote safe and inclusive workplaces<br>• Ensuring employee engagement, training needs and career development<br>• grievance redressal. |
| Customers | No | • E-mails,<br>• Meetings (virtual and in person),<br>• reports,<br>• website, | Annually/As required | • Planning and scheduling power generation<br>• To understand and address concerns related to project performance. |
| Investors, Lenders & Shareholders | No | • Annual reports,<br>• sustainability reports,<br>• investor presentations,<br>• meetings,<br>• website disclosures | Annually/Half-yearly | • To provide transparent disclosures on business performance, ESG strategy, risk management,<br>• address any concerns specifically in relation to governance practices, and sustainability initiatives |
| Suppliers & Service Providers | No | • E-mail,<br>• meetings,<br>• contracts,<br>• audits,<br>• assessments,<br>• training programmes | Annually/ Half yearly/ Quarterly/ Others | • To create awareness regarding ACME's Code of Conduct for Vendors<br>• To assess expectations regarding ethical sourcing, health & safety standards, human rights, compliance obligations<br>• To address any operational risks and strengthen supply-chain practices. |

| Stakeholder Group | Whether identified as Vulnerable & Marginalized Group (Yes/No) | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other) | Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement |
|---|---|---|---|---|
| Government & Regulatory Authorities | No | • Formal submissions,<br>• meetings,<br>• statutory filings,<br>• consultations | As required | • To ensure regulatory compliance and address any related concerns<br>• Payment of statutory dues<br>• Submission of requisite information and reports in line with statutory compliances |
| Media | No | • Press releases,<br>• interviews,<br>• website updates,<br>• public disclosures | As required | • To share accurate and timely information on operations, sustainability initiatives, governance practices<br>• address public interest topics transparently.e |

## 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.

ACME Solar follows a detailed consultation process to engage stakeholders on economic, environmental, and social matters through regular meetings, consultations, surveys, and grievance mechanisms at project and corporate levels. These engagements are facilitated by site teams and corporate functions, with key feedback, risks, and opportunities consolidated and periodically presented to senior management including the functional heads. The Corporate Social Responsibility and Sustainability Committee is updated on material developments and feedback from such engagements. This ensures that stakeholder insights inform strategic decisions, ESG priorities, and oversight, while maintaining transparency, accountability, and alignment with long-term sustainability objectives.

### 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, Inputs received through community consultations, employee interactions, supplier engagements, surveys, and grievance mechanisms help identify key risks and concerns such as environmental impacts, health and safety, human rights, and community well-being. These insights are systematically reviewed by corporate and site teams and are incorporated into policies, operational practices, mitigation measures, and ESG action plans, ensuring responsive and responsible decision-making aligned with stakeholder expectations.

In addition, ACME Solar has consistently engaged with several ESG consultants and experts, which helps to better understand stakeholders' expectations and adopt best practices.

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

The Company engages with all stakeholders through inclusive, non-discriminatory processes to understand concerns and manage impacts responsibly. ACME Solar remains committed to periodically reviewing its stakeholder mapping and engagement outcomes and will proactively identify and address any vulnerable or marginalised groups in the future, should project contexts or operating environments evolve, ensuring appropriate safeguards, targeted engagement, and responsive actions are put in place.

**PRINCIPLE 5 Businesses should respect and promote human rights**

**Essential Indicators**

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

| | FY 2025-26 | | | FY 2024-25 | | |
|---|---|---|---|---|---|---|
| | Total (A) | No. of employees/ workers covered (B) | % (B/A) | Total (C) | No. of employees/ workers covered (D) | % (D/C) |
| **Employees** | | | | | | |
| Permanent | 947 | 947 | 100% | 584 | 584 | 100% |
| Other than permanent | 8 | 8 | 100% | 0 | 0 | 0 |
| **Total Employees** | **955** | **955** | **100%** | **584** | **584** | **100%** |
| **Workers** | | | | | | |
| Permanent | 0 | 0 | NA | 0 | 0 | NA |
| Other than permanent | 399 | 399 | 100% | 368 | 0 | 100% |
| **Total Workers** | **399** | **399** | **100%** | **368** | **368** | **100%** |

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

| Category | FY 2025-26 | | | | | FY 2024-25 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Total (A) | Equal to Minimum Wage | | More than Minimum Wage | | Total (D) | Equal to Minimum Wage | | More than Minimum Wage | |
| | | No. (B) | % (B/A) | No. (C) | % (C/A) | | No. (E) | % (E/D) | No. (F) | % (F/D) |
| **Employees** | | | | | | | | | | |
| Permanent | | | | | | | | | | |
| Male | 899 | 0 | NA | 899 | 100% | 548 | 0 | NA | 548 | 100% |
| Female | 48 | 0 | NA | 48 | 100% | 36 | 0 | NA | 36 | 100% |
| Other than Permanent | | | | | | | | | | |
| Male | 6 | 0 | NA | 6 | 100% | 6 | 0 | NA | 6 | 100% |
| Female | 2 | 0 | NA | 2 | 100% | 1 | 0 | NA | 1 | 100% |
| **Workers** | | | | | | | | | | |
| Permanent | | | | | | | | | | |
| Male | 0 | 0 | NA | NA | NA | 0 | 0 | NA | NA | NA |
| Female | 0 | 0 | NA | NA | NA | 0 | 0 | NA | NA | NA |
| Other than Permanent | | | | | | | | | | |
| Male | 399 | 0 | NA | 399 | 100% | 368 | 0 | NA | 368 | 100% |
| Female | 0 | 0 | NA | 0 | NA | 0 | 0 | NA | 0 | 100% |

**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) | 6 | 542.97 | 1 | 0 |
| Key Managerial Personnel | 4 | 348.92 | 0 | 0 |
| Employees other than BoD and KMP | 901 | 10.92 | 48 | 10.8 |
| Workers | 399 | 3.60 | 0 | 0 |

*Median remuneration/wages include remuneration of two KMPs who are also members of the Board of Directors

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

| Category | FY 2025-26 | FY 2024-25 |
|---|---|---|
| Gross wages paid to females as % of total wages | 3.97% | 4.19% |

### 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)

ACME Solar has zero tolerance towards any violation of human rights. The Corporate Social Responsibility and Sustainability Committee along with respective Senior management and functional heads are responsible for overseeing the implementation and integration of the human rights impacts or issues across operations. ACME Solar upholds this commitment through its Humar Rights policy which can be accessed at: https://www.acmesolar.in/sustainability-policies.

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

ACME Solar has established internal mechanisms to address and redress grievances related to human rights through its Human Resources function and formal grievance redressal and whistle-blower mechanisms.

- Employees can easily register grievances online via a dedicated portal or approach the HR department with any grievance in relation to the human rights violations.
- The Company has implemented a detailed Whistle-blower policy as a guidance and redressal mechanism to address any human rights grievances. The complaint can be reported directly to the Vigilance Officer/chairperson of the Audit Committee of the Company. The Whistle-blower policy strictly practices non-retaliation against the complainants and keeps their identity confidential. The Audit Committee consisting of senior officials will look into the complaints received, investigations required and actions to be taken.

Any individual covered under the Human Rights Policy may raise concerns confidentially. All grievances are reviewed fairly and impartially, with confidentiality maintained to the extent practicable, and appropriate corrective or disciplinary action taken where violations are identified.

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

| | FY 2025-26 | | | FY 2024-25 | | |
|---|---|---|---|---|---|---|
| | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Sexual Harassment | 0 | 0 | NIL | 0 | 0 | NIL |
| Discrimination at workplace | 0 | 0 | NIL | 0 | 0 | NIL |
| Child Labour | 0 | 0 | NIL | 0 | 0 | NIL |
| Forced Labour/Involuntary Labour | 0 | 0 | NIL | 0 | 0 | NIL |
| Wages | 0 | 0 | NIL | 0 | 0 | NIL |
| Other human rights related issues | 0 | 0 | NIL | 0 | 0 | NIL |

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

| | FY 2025-26 | FY 2024-25 |
|---|---|---|
| Total Complaints Data Needed under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) | 0 | 0 |
| Complaints on POSH as a % of female employees/workers | 0 | 0 |
| Complaints on POSH upheld | 0 | 0 |

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

ACME Solar has put in place strong safeguards to prevent any adverse consequences for complainants raising concerns related to discrimination or harassment. The Company maintains strict confidentiality, follows a zero-tolerance approach to retaliation, and ensures fair and impartial investigations through established grievance and whistle-blower mechanisms. Complaints are handled sensitively by the Vigilance Officer/HR function, with appropriate corrective and disciplinary actions taken where violations are confirmed, thereby protecting the dignity, safety, and rights of all individuals. For further detail on the protective measures, refer our vigilance/whistle blower policy on: https://www.acmesolar.in/assets/pdf/Policies/ACMESolarHoldings_Whistle_Blower_Vigil_Mechanism_Policy.pdf

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

Yes

The Company requires all suppliers, and third-party contractors adhere to ACME Solar's Supplier Code of Conduct which ensures compliance with various ESG parameters, including human rights.

10 **Assessments for the year:**

| | % 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 | NA |

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

No corrective actions identified

## Leadership Indicators

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

No business process has been modified at ACME Solar

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

ACME Solar has conducted human rights due diligence across 100% of its operational sites and project locations. The assessment covers compliance with applicable human rights obligations, labour standards, workplace conditions, freedom of speech, learning and development, diversity and inclusion and ethical workplace practices. Regular awareness and training programs on human rights principles have been conducted for majority of employees and contractual workforce across all sites.

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, our offices and workplaces are designed to be accessible to differently abled visitors, in line with the spirit of the Rights of Persons with Disabilities Act, 2016. Guided by its equal opportunity and inclusion commitments, the Company strives to provide a respectful, barrier-free, and inclusive environment. Accessibility considerations are integrated into workplace practices to ensure dignity, ease of access, and fair treatment for all visitors and stakeholders.

## 4 Details on assessment of value chain partners:

| | % of value chain partners (by value of business done with such partners) that were assessed |
|---|---|
| Child labour | 40.17% |
| Forced/involuntary labour | 40.17% |
| Sexual harassment | 40.17% |
| Discrimination at workplace | 40.17% |
| Wages | 40.17% |
| Others – please specify | NA |

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

No corrective actions identified

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

### Essential Indicators

## 1 Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

| Parameter | FY 2025-26 | FY 2024-25* |
|---|---|---|
| **From renewable sources** | | |
| Total electricity consumption (A) | 0 | |
| Total fuel consumption (B) | 0 | |
| Energy consumption through other sources (C) | 0 | |
| Total energy consumed from renewable sources (A+B+C) | 0 | |
| **From non-renewable sources** | | |
| Total electricity consumption (D) (GJ) | 83325.95 | |
| Total fuel consumption (E) (GJ) | 1706.86 | |
| Energy consumption through other sources (F) | 0 | |
| Total energy consumed from non-renewable sources (D+E+F) (GJ) | 85032.81 | |
| Total energy consumed (A+B+C+D+E+F) (GJ) | 85032.81 | |
| Energy intensity per rupee of turnover (Total energy consumed/Revenue from operations) | 33.92 | |
| Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP) | 68.99** | |
| Energy intensity in terms of physical output GJ/Employess | 89.04 | |
| Energy intensity (optional) – the relevant metric may be selected by the entity | | |
| Source of emission factor | | |
| PPP Conversion Factor used | For the purpose of PPP-adjusted disclosures, ACME Solar has applied the International Monetary Fund (IMF) Purchasing Power Parity (PPP) conversion factor for India from this link: https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC. All PPP calculations presented are based on the 2026 IMF PPP conversion factor of 20.34, providing a standardized basis for cross-country income and wage comparisons. | |
| Source of the PPP Converstion Factor | https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC | |
| 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, Grant Thornton Bharat LLP | |

*As this is ACME Solar's first year of BRSR reporting, FY 2024-25 comparative data under Principle 6 is not available. The disclosures presented are based on FY 2025-26 performance data, which will serve as the baseline for future reporting and performance tracking.

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

Not Applicable

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

| Parameter | FY 2025-26 | FY 2024-25* |
|---|---|---|
| **Water withdrawal by source (in kilolitres)** | | |
| (i) Surface water | 0 | |
| (ii) Groundwater | 16876.13 | |
| (iii) Third party water | 28391.65 | |
| (iv) Seawater/desalinated water | 0 | |
| (v) Others | 0 | |
| **Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)** | **45267.78** | |
| **Total volume of water consumption (in kilolitres)** | **45267.78** | |
| Water intensity per rupee of turnover (Water consumed/Revenue from operations) | 18.06 | |
| Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP) | 36.73** | |
| Water intensity in terms of physical output | 47.4 | |
| Water intensity (optional) – the relevant metric may be selected by the entity | NIL | |
| Source of emission factor | - | |
| PPP Conversion Factor used | For the purpose of PPP-adjusted disclosures, ACME Solar has applied the International Monetary Fund (IMF) Purchasing Power Parity (PPP) conversion factor for India from this link: https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC. All PPP calculations presented are based on the 2026 IMF PPP conversion factor of 20.34, providing a standardized basis for cross-country income and wage comparisons. | |
| Source of the PPP Converstion Factor | https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC. | |
| 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 | Grant Thornton Bharat LLP |

*As this is ACME Solar's first year of BRSR reporting, FY 2024-25 comparative data under Principle 6 is not available. The disclosures presented are based on FY 2025-26 performance data, which will serve as the baseline for future reporting and performance tracking.

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

| Parameter | FY 2025-26 | FY 2024-25* |
|---|---|---|
| **Water discharge by destination and level of treatment (in kilolitres)** | | |
| **(i) To Surface water** | NIL | |
| No treatment | | |
| With treatment – please specify level of treatment | | |
| **(ii) To Groundwater** | NIL | |
| No treatment | | |
| With treatment – please specify level of treatment | | |
| **(iii) To Seawater** | NIL | |
| No treatment | | |
| With treatment – please specify level of treatment | | |

| Parameter | FY 2025-26 | FY 2024-25* |
|---|---|---|
| **(iv) Sent to third-parties** | NIL | |
| No treatment | | |
| With treatment – please specify level of treatment | | |
| **(v) Others** | NIL | |
| No treatment | | |
| With treatment – please specify level of treatment | | |
| **Total water discharged (in kilolitres)** | **NIL** | |
| 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, Grant Thornton Bharat LLP | |

*As this is ACME Solar's first year of BRSR reporting, FY 2024-25 comparative data under Principle 6 is not available. The disclosures presented are based on FY 2025-26 performance data, which will serve as the baseline for future reporting and performance tracking.

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

Yes

ACME's operations primarily involve renewable energy power generation, where water is used only for domestic purposes like drinking and sanitation and where water is used for cleaning solar panels, we have negligible water discharge and Zero Liquid Discharge (ZLD) is maintained at all sites. The Company continues to monitor water use responsibly and adopts suitable water-management measures.

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

| Parameter | Please specify unit | FY 2025-26# | FY 2024-25* |
|---|---|---|---|
| NOx | Units | NA | NA |
| SOx | Units | NA | NA |
| Particulate matter (PM) | Units | NA | NA |
| Persistent organic pollutants (POP) | Units | NA | NA |
| Volatile organic compounds (VOC) | Units | NA | NA |
| Hazardous air pollutants (HAP) | Units | NA | NA |
| Others – please specify | Units | NA | NA |
| Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. | | NA | NA |

*As this is ACME Solar's first year of BRSR reporting, FY 2024-25 comparative data under Principle 6 is not available. The disclosures presented are based on FY 2025-26 performance data, which will serve as the baseline for future reporting and performance tracking.

#No air emissions release in the process.

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

| Parameter | Please specify unit | FY 2025-26 | FY 2024-25* |
|---|---|---|---|
| Total Scope 1 emissions (Break-up of the GHG into $CO_2$, $CH_4$, $N_2O$, HFCs, PFCs, $SF_6$, $NF_3$, if available) | Metric tonnes of $CO_2$ equivalent | 141.65 | |
| Total Scope 2 emissions (Break-up of the GHG into $CO_2$, $CH_4$, $N_2O$, HFCs, PFCs, $SF_6$, $NF_3$, if available) | Metric tonnes of $CO_2$ equivalent | 16433.73 | |
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations) | Units | 6.61 | |
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP) | Units | 13.45** | |
| Total Scope 1 and Scope 2 emission intensity in terms of physical output | Units | 17.36 | |
| Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity | Units | | |
| Source of emission factor | - | | |

| Parameter | Please specify unit | FY 2025-26 | FY 2024-25* |
|---|---|---|---|
| PPP Conversion Factor used | For the purpose of PPP-adjusted disclosures, ACME Solar has applied the International Monetary Fund (IMF) Purchasing Power Parity (PPP) conversion factor for India from this link: https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC. All PPP calculations presented are based on the 2026 IMF PPP conversion factor of 20.34, providing a standardized basis for cross-country income and wage comparisons.- | | |
| Source of the PPP Converstion Factor | https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC | | |
| 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, Grant Thornton Bharat LLP | |

*As this is ACME Solar's first year of BRSR reporting, FY 2024-25 comparative data under Principle 6 is not available. The disclosures presented are based on FY 2025-26 performance data, which will serve as the baseline for future reporting and performance tracking.

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

Yes. ACME Solar's core business is a greenhouse-gas-reduction enterprise. Our operational solar, wind and hybrid capacity generates clean electricity that replaces fossil-fuel-based generation and avoids substantial $CO_2$-equivalent emissions each year.

During FY 2025-26, ACME Solar enabled the avoidance of approximately 4.53 million $tCO_2e$ (4,530,947.49 tonnes $CO_2$ equivalent) emissions through the generation of renewable electricity. Emissions avoided were calculated by multiplying the total renewable energy generated (MWh) by the Central Electricity Authority (CEA) Grid Emission Factor of 0.71 $tCO_2$/MWh (CEA Baseline Database, 2025). This reflects ACME Solar's contribution to decarbonizing India's power sector and supporting the country's transition towards a low-carbon energy future.

In addition, the Company reduces the emission-intensity of its own operations through: (i) robotic and water-efficient module-cleaning systems that reduce diesel and water use; (ii) development of firm and dispatchable renewable (hybrid/FDRE) projects that aid grid decarbonisation; (iii) progressive replacement of diesel gensets with solar/battery back-up at sites; and (iv) energy-efficiency measures across offices and O&M facilities. These initiatives support India's Nationally Determined Contributions (NDCs) and the Company's ESG commitments.

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

| Parameter | FY 2025-26 | FY 2024-25# |
|---|---|---|
| **Total Waste generated (in metric tonnes)** | | |
| Plastic waste (A) | 3.92 | |
| E-waste (B) | 11.5 | |
| Bio-medical waste (C) | 0 | |
| Construction and demolition waste (D) | 415.29 | |
| Battery waste (E) | 0.19 | |
| Radioactive waste (F) | 0 | |
| Other Hazardous waste. Please specify, if any. (G) | 15.42 | |
| Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) | 3.32 | |
| **Total (A+B + C + D + E + F + G + H)** | **449.63** | |
| Waste intensity per rupee of turnover (Total waste generated/Revenue from operations) | 0.18 | |
| Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP) | 0.36** | |
| Waste intensity in terms of physical output | 0.47 | |
| Waste intensity (optional) – the relevant metric may be selected by the entity | | |

| Parameter | FY 2025-26 | FY 2024-25# |
|---|---|---|
| **For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)** | | |
| **Category of waste** | | |
| (i) Recycled | 0 | |
| (ii) Re-used | 0 | |
| (iii) Other recovery operations | 0 | |
| **Total** | **0** | |
| **For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)** | | |
| **Category of waste** | | |
| (i) Incineration | 0 | |
| (ii) Landfilling | 0 | |
| (iii) Other disposal operations | 0 | |
| **Total** | **0** | |
| Source of emission factor | | |
| PPP Conversion Factor used | | |
| Source of the PPP Converstion Factor | | |
| 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, Grant Thornton Bharat LLP | |

#As this is ACME Solar's first year of BRSR reporting, FY 2024-25 comparative data under Principle 6 is not available. The disclosures presented are based on FY 2025-26 performance data, which will serve as the baseline for future reporting and performance tracking.

** For the purpose of PPP-adjusted disclosures, ACME Solar has applied the International Monetary Fund (IMF) Purchasing Power Parity (PPP) conversion factor for India from this link: https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC. All PPP calculations presented are based on the 2026 IMF PPP conversion factor of 20.34, providing a standardized basis for cross-country income and wage comparisons.

***Since the waste generated across the sites is minimal during the reporting period, the waste was disposed off in the subsequent financial year.

**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.**

ACME Solar has adopted a structured waste management framework covering collection, segregation, storage, recycling, and disposal of waste across its establishments. Waste streams including plastics, e-waste, hazardous waste (such as waste oil, batteries, and oily cotton), and non-hazardous waste are segregated at source and managed through designated storage areas. Disposal is carried out only through authorised and regulatory-approved vendors, with detailed record-keeping and periodic monitoring. To reduce hazardous and toxic chemical usage, ACME Solar follows strict controls, promotes safer alternatives where feasible, ensures proper handling using PPE, and prohibits unsafe practices such as on-site burning. These measures minimise environmental impact and ensure compliance with applicable environmental regulations.

**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:**

| Sl. 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 | NA | NA | NA |

**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. | Whether conducted by independent external agency (Yes/No) | Results communicated in public domain (Yes/No) | Relevant Web link |
|---|---|---|---|---|
| Not Applicable | | | | |

**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:**

| Sl. No | Specify the law/regulation/ guidelines which was not complied with | Provide details of the non-compliance | Any fines/penalties/action taken by regulatory agencies such as pollution control boards or by courts | Corrective action taken, if any |
|---|---|---|---|---|
| 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**

The sites are in the following states: Andhra Pradesh, Karnataka, Telangana, Rajasthan, Uttar Pradesh, Madhya Pradesh

**(ii) Nature of operations**

Generation of Renewable Energy

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

| Parameter | FY 2025-26 | FY 2024-25# |
|---|---|---|
| **Water withdrawal by source (in kilolitres)** | | |
| (i) Surface water | 0 | |
| (ii) Groundwater | 7527.62 | |
| (iii) Third party water | 21657.25 | |
| (iv) Seawater/desalinated water | 0 | |
| (v) Others | 0 | |
| **Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)** | **29184.87** | |
| **Total volume of water consumption (in kilolitres)** | **29184.87** | |
| Water intensity per rupee of turnover (Water consumed/turnover) | 11.64 | |
| Water intensity (optional) – the relevant metric may be selected by the entity | - | |
| **Water discharge by destination and level of treatment (in kilolitres)** | | |
| **(i) To Surface water** | | |
| No treatment | NIL | |
| With treatment – please specify level of treatment | NIL | |
| **(ii) To Groundwater** | | |
| No treatment | NIL | |
| With treatment – please specify level of treatment | NIL | |
| **(iii) To Seawater** | | |
| No treatment | NIL | |
| With treatment – please specify level of treatment | NIL | |

| Parameter | FY 2025-26 | FY 2024-25# |
|---|---|---|
| **(iv) Sent to third-parties** | | |
| No treatment | NIL | |
| With treatment – please specify level of treatment | NIL | |
| **(v) Others** | | |
| No treatment | NIL | |
| With treatment – please specify level of treatment | NIL | |
| **Total water discharged (in kilolitres)** | **NIL** | |
| 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, Grant Thornton Bharat LLP | |

#As this is ACME Solar's first year of BRSR reporting, FY 2024-25 comparative data under Principle 6 is not available. The disclosures presented are based on FY 2025-26 performance data, which will serve as the baseline for future reporting and performance tracking.

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

| Parameter | Unit | FY 2025-26 | FY 2024-25 |
|---|---|---|---|
| Total Scope 3 emissions (Break-up of the GHG into $CO_2$, $CH_4$, $N_2O$, HFCs, PFCs, $SF_6$, $NF_3$, if available) | Metric tonnes of $CO_2$ equivalent | 3,55,595.56** | NA |
| Total Scope 3 emissions per rupee of turnover | Units | 0.0000142 | NA |
| Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity | Units | NA | NA |

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

No.

*As this is ACME Solar's first year of BRSR reporting, FY 2024-25 comparative data under Principle 6 is not available. The disclosures presented are based on FY 2025-26 performance data, which will serve as the baseline for future reporting and performance tracking.

**Reported scope: 3 categories:

Category 1: Purchased goods and services
Category 2: Capital Goods
Category 3: Fuel and Energy Related Activities
Category 6: Business Travel
Category 7: Employee Commuting

### 3 With respect to the ecologically sensitive areas Data Needed at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Not Applicable

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

| Sl. No | Initiative undertaken | Details of the initiative (Web-link, if any, may be provided along-with summary) | Outcome of the initiative |
|---|---|---|---|
| 1 | Implementation of robotic waterless solar module cleaning in our solar plants in water stressed areas | ACME Solar has implemented robotic solar module cleaning systems to improve water-use efficiency across its operations. During FY 2025-26, the initiative enabled cleaning of approximately 699.5 million modules with an average water consumption of 1.50 litres per module and resulted in estimated water savings of 1,524,460 KL, supporting responsible water management and resource conservation. | estimated water savings of 1,524,460 KL, supporting responsible water management and resource conservation. |

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

ACME Solar has implemented a comprehensive Emergency Preparedness and Response Plan (EPRP) across its operational sites, to ensure safety, resilience, and continuity during emergencies. The framework identifies potential technical, natural, medical, and social emergency scenarios and defines clear response procedures, roles, communication protocols, and escalation mechanisms. It is supported by trained emergency response teams, coordination with local authorities, regular mock drills, and periodic reviews, enabling effective preparedness, rapid response, and timely recovery while safeguarding people, assets, and uninterrupted operations.

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

No significant impacts to environment were observed from the value chain partners

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

40.17% of Value chain partners were assessed for environmental impacts

**8 How many Green Credits have been generated or procured:**

**a. By the listed entity**

NA

**b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners**

NIL

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

## Essential Indicators

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

7

b. **List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.**

| Sl. No | Name of the trade and industry chambers/ associations | Reach of trade and industry chambers/ associations (State/National) |
|---|---|---|
| 1 | Confederation of Indian Industries (CII) | National |
| 2 | Federation of Indian Chambers of Commerce & Industry (FICCI) | State+ National + International |
| 3 | Associated Chambers of Commerce and Industry of India (ASSOCHAM) | National + State |
| 4 | Wind Independent Power Producers Associations (WIPPA) | National |
| 5 | Rajasthan Solar Associations | State (Rajasthan) |
| 6 | Sustainable Projects Developers Associations | National |
| 7 | National Solar Energy Federation of India | National + 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.**

No such orders

## Leadership Indicators

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

| Sl. 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 |
|---|---|---|---|---|---|
| 1 | CERC (Deviation Settlement Mechanism and Related Matters) Regulations, 2024 | Comments submitted to CERC in the form of representation in response to public notice | No | Not Applicable | NA |
| 2 | Draft Order issued in Petition No. 12/SM/2025 concerning the determination of the Buy-Out Price as an alternate compliance mechanism under the Renewable Consumption Obligation (RCO) framework | Comments submitted to CERC in the form of representation in response to public notice | No | Not Applicable | NA |
| 3 | Procedure for levying compensation charges for permitting additional time to achieve milestones under the GNA Regulations | Comments submitted to CERC in the form of representation in response to public notice | Yes | Not Applicable | https://cercind.gov.in/2026/draft_reg/5sm2026/ACME%20Solar%20Holdings%20Limited.pdf |

| Sl. 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 |
|---|---|---|---|---|---|
| 4 | Staff paper on Proposal for Allocation of Connectivity granted on LoA route where signing of PPA/PSA is delayed | Comments submitted to CERC in the form of representation in response to public notice | No | Not Applicable | NA |
| 5 | Mechanism for treatment of connectivity granted under the GNA Regulations based on the LoA where the PPA has not been signed within a period of 12 months from the date of issuance of the LoA | Comments submitted to CERC in the form of representation in response to public notice | No | Not Applicable | NA |
| 6 | Draft Guidelines for Virtual Power Purchase Agreements- reg | Comments submitted to CERC in the form of representation in response to public notice | Yes | Not Applicable | https://cercind.gov.in/2025/draft_reg/VPPAs/comments/ACME%20comments.pdf |
| 7 | Draft Central Electricity Regulatory Commission (Connectivity and General Network Access to the inter-State Transmission System) (Fourth Amendment) Regulations, 2025. | Comments submitted to CERC in the form of representation in response to public notice | Yes | Not Applicable | cercind.gov.in/2025/draft_reg/GNA-4EMA/Comments/ACME Solar Holdings Limited.pdf |

## PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

### Essential Indicators

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

As per the Environmental Impact Assessment (EIA) Notification, 2006, issued by the Ministry of Environment, Forest and Climate Change (MoEFCC), renewable energy projects are exempt from obtaining prior Environmental Clearance, as they do not fall under the categories of projects requiring mandatory Environmental Impact Assessment (EIA). Accordingly, the requirement to undertake a formal Social Impact Assessment (SIA) under the EIA framework is not applicable to the Company's renewable energy projects during the current financial year. However, wherever mandated under applicable laws or project-specific regulatory requirements, the Company remains committed to complying with all statutory obligations and engaging with relevant stakeholders throughout the project lifecycle

| 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 | Relevant Web link |
|---|---|---|---|---|---|---|
| | | | Not applicable | | | |

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

ACME Solar prioritises wastelands for the development of our renewable energy power plants. The land acquisition procedure is based on a mutual agreement and willingness of the landowner to lease the land to us. We practice a lease system for renting land across all our operations where the lease rental is as per market standards, allowing landowners to benefit in the process.

| 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) |
|---|---|---|---|---|---|
| NA | NA | NA | NA | NA | NA |

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

Please refer to Section A, Sub-section VII, Question 25 for the details.

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

| | FY 2025-26 | FY 2024-25 |
|---|---|---|
| Directly sourced from MSMEs/ small producers | 1.38% | 0.40% |
| Sourced directly from within the district and neighbouring districts | 71.94% | 96.69% |

**5 Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent/on contract basis) in the following locations, as % of total wage cost**

| Location | FY 2025-26 | FY 2024-25 |
|---|---|---|
| Rural | 0% | 0% |
| Semi-urban | 1.44% | 2.00% |
| Urban | 26.25% | 23% |
| Metropolitan | 72.30% | 75% |

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

## Leadership Indicators

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

| Details of negative social impact identified | Corrective action taken |
|---|---|
| NA | NA |

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

| Sl. No | State | Aspirational District | Amount spent (In INR) |
|---|---|---|---|
| 1 | NA | NA | NA |

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

No

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

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:**

| Sl. No | Intellectual Property based on traditional knowledge | Owned/ Acquired (Yes/No) | Benefit shared (Yes/No) | Basis of calculating benefit share |
|---|---|---|---|---|
| 1 | NIL | NIL | NIL | 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 |
|---|---|---|
| Not Applicable | Not Applicable | Not Applicable |

**6 Details of beneficiaries of CSR Projects:**

| Sl. No | CSR Project | No. of persons benefitted from CSR Projects | % of beneficiaries from vulnerable and marginalized group |
|---|---|---|---|
| 1 | Education | 500 | 25% |

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

## Essential Indicators

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

The Company develops, constructs, owns, operates and maintains grid-connected renewable energy projects across India. The electricity generated from these projects is supplied primarily to central and state government entities and government-backed agencies, including SECI, NTPC, SJVN, NHPC and State Distribution Companies (DISCOMs), under long-term Power Purchase Agreements (PPAs).

Given the nature of the Company's business and customer profile, conventional consumer complaint mechanisms associated with retail-facing businesses are not applicable. However, the Company places significant importance on customer engagement and regularly interacts with its off takers through operational reviews, contractual discussions and periodic meetings. Feedback on operational performance, contractual compliance and service delivery is actively sought and incorporated to strengthen long-term customer relationships.

### 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 | NA* |
| Safe and responsible usage | NA* |
| Recycling and/or safe disposal | NA* |

*Refer the note below.

The Company's primary offering is the generation and sale of renewable energy under long-term PPAs. Accordingly, disclosures relating to product labelling, safe usage instructions, and recycling or disposal information are not relevant to its business model.

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

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

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

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

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

Yes, ACME Solar Holdings Limited has an Enterprise Cyber Security Policy in place to strengthen cyber resilience, protect information assets and minimise exposure to cyber security and data privacy risks. The Policy establishes a risk-based cyber security framework covering information governance, access controls, IT and operational technology (OT) infrastructure security, third-party risk management, incident response, business continuity, cyber risk monitoring and employee awareness.

The Policy is approved by the Board of Directors.

https://www.acmesolar.in/assets/pdf/Policies/Enterprise_Cyber_Security_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, given the nature of the Company's products and services

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

**a. Number of instances of data breaches**
0

**b. Percentage of data breaches involving personally identifiable information of customer**
0

**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).**

Yes, Information regarding the Company's business, operations, projects, sustainability initiatives, investor information, corporate governance framework, financial disclosures and other stakeholder communications can be accessed through the Company's website at – https://www.acmesolar.in/overview.

In addition, information is available through the Company's annual report, investor presentations, stock exchange disclosures and other periodic public disclosures.

Web link – https://www.acmesolar.in/overview.

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

Not applicable owing to the nature of business

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

Not applicable owing to the nature of business

**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 owing to the nature of business.

## Annexure A

| S. no | Name of the holding/subsidiary/associate companies/joint ventures (A) | Indicate whether holding/ Subsidiary/ Associate/ Joint Venture | % of shares held by listed entity | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|---|---|---|---|---|
| 1 | ACME Solar Holdings Ltd | Holding | ACSPL 83% & Public 17% | Yes |
| 2 | ACME Solar Energy Pvt Ltd | Subsidiary | ASHL 100% | Yes |
| 3 | Grahati Solar Energy Pvt Ltd | Subsidiary | ASEPL 100% | Yes |
| 4 | Dayakara Solar Power Pvt Ltd | Subsidiary | ASEPL 100% | Yes |
| 5 | ACME Solar Energy (Madhya Pradesh) Pvt Ltd | Subsidiary | ASEPL 100% | Yes |
| 6 | ACME Odisha Solar Power Pvt Ltd | Subsidiary | ASEPL 100% | Yes |
| 7 | Nirosha Power Pvt Ltd | Subsidiary | ASEPL 100% | Yes |
| 8 | ACME Solar Technologies (Gujarat) Pvt Ltd | Subsidiary | ASEPL 100% | Yes |
| 9 | ACME Raipur Solar Power Pvt Ltd | Subsidiary | ASEPL 100% | Yes |
| 10 | ACME Nalanda Solar Power Pvt Ltd | Subsidiary | ASEPL 100% | Yes |
| 11 | ACME Magadh Solar Power Pvt Ltd | Subsidiary | ASEPL 100% | Yes |
| 12 | ACME PV Powertech Pvt Ltd | Subsidiary | ASEPL 100% | Yes |
| 13 | Acme Yamunanagar Solar Power Pvt Ltd | Subsidiary | ASEPL 100% | Yes |
| 14 | ACME Mahbubnagar Solar Energy Pvt Ltd | Subsidiary | ASEPL 100% | Yes |
| 15 | Acme Rewa Solar Energy Pvt Ltd | Subsidiary | ASEPL 100% | Yes |
| 16 | ACME Jodhpur Solar Power Pvt Ltd | Subsidiary | ASEPL 100% | Yes |
| 17 | ACME Solar Rooftop Systems Pvt Ltd | Subsidiary | ASHL 100% | Yes |
| 18 | ACME Solar Power Technology Pvt Ltd | Subsidiary | ASHL 100% | Yes |
| 19 | Aarohi Solar Pvt Ltd | Subsidiary | ASHL 100% | Yes |
| 20 | Niranjana Solar Energy Pvt Ltd | Subsidiary | ASHL 100% | Yes |
| 21 | Dayanidhi Solar Power Pvt Ltd | Subsidiary | ASHL 100% | Yes |
| 22 | Vishwatma Solar Energy Pvt Ltd | Subsidiary | ASHL 100% | Yes |
| 23 | ACME Jaisalmer Solar Power Pvt Ltd | Subsidiary | ASHL 100% | Yes |
| 24 | ACME Sidlaghatta Solar Energy Pvt Ltd | Subsidiary | ASHL 100% | Yes |
| 25 | ACME Heergarh Powertech Pvt Ltd | Subsidiary | ASHL 100% | Yes |
| 26 | ACME Aklera Power Technology Pvt Ltd | Subsidiary | ASHL 100% | Yes |
| 27 | ACME Deoghar Solar Power Pvt Ltd | Subsidiary | ASHL 100% | Yes |
| 28 | ACME Dhaulpur Powertech Pvt Ltd | Subsidiary | ASHL 100% | Yes |
| 29 | ACME Raisar Solar Energy Pvt Ltd | Subsidiary | ASHL 100% | Yes |
| 30 | ACME Phalodi Solar Energy Pvt Ltd | Subsidiary | ASHL 100% | Yes |
| 31 | ACME Pokhran Solar Private Limited | Subsidiary | ASHL 100% | Yes |
| 32 | ACME Eco Clean Energy Private Limited | Subsidiary | Pokhran 51% and ASHL 49% | Yes |
| 33 | ACME Sikar Solar Private Limited | Subsidiary | ASHL 100% | Yes |
| 34 | ACME Urja One Private Limited (previously, ACME Barmer Solar Pvt Ltd) | Subsidiary | ASHL 100% | Yes |
| 35 | ACME Hybrid Urja Private Limited | Subsidiary | ASHL 100% | Yes |
| 36 | ACME Venus Urja Private Limited | Subsidiary | ASHL 100% | Yes |
| 37 | ACME Sun Power Private Limited | Subsidiary | ASHL 100% | Yes |

| S. no | Name of the holding/subsidiary/associate companies/joint ventures (A) | Indicate whether holding/ Subsidiary/ Associate/ Joint Venture | % of shares held by listed entity | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|---|---|---|---|---|
| 38 | ACME Surya Power Pvt Ltd | Subsidiary | ASHL 100% | Yes |
| 39 | Acme Renewtech Private Limited | Subsidiary | ACSPL 51% ASHL 49% | Yes |
| 40 | Acme Alpha Renewables Private Limited | Subsidiary | ACSPL 51% ASHL 49% | Yes |
| 41 | ACME Sigma Urja Private Limited | Subsidiary | ASHL 100% | Yes |
| 42 | ACME Marigold Urja Private Limited | Subsidiary | ASHL 100% | Yes |
| 43 | ACME Omega Urja Private Limited | Subsidiary | ASHL 100% | Yes |
| 44 | ACME Platinum Urja Private Limited | Subsidiary | ASHL 100% | Yes |
| 45 | Acme Renewtech Second Private Limited | Subsidiary | ASHL 100% | Yes |
| 46 | Acme Renewtech Fourth Private Limited | Subsidiary | ASHL 100% | Yes |
| 47 | Acme Renewtech Sixth Private Limited | Subsidiary | ASHL 100% | Yes |
| 48 | ACME Greentech Second Private Limited | Subsidiary | ASHL 100% | Yes |
| 49 | ACME Greentech Nineth Private Limited | Subsidiary | ASHL 100% | Yes |
| 50 | ACME Greentech Tenth Private Limited | Subsidiary | ASHL 100% | Yes |
| 51 | ACME Greentech Eleventh Private Limited | Subsidiary | ASHL 100% | Yes |
| 52 | ACME Renewable Resources Private Limited | Subsidiary | ASHL 100% | Yes |
| 53 | ACME Urja Two Private Limited (previously, ACME Pushkar Solar Pvt Ltd) | Subsidiary | ASHL 100% | Yes |
| 54 | ACME Renewable Solutions Private Limited | Subsidiary | ASHL 100% | Yes |
| 55 | ACME Urja Private Limited | Subsidiary | ASHL 100% | Yes |
| 56 | ACME Surya Modules Private Limited | Subsidiary | ASHL 100% | Yes |
| 57 | Acme Solartech Private Limited | Subsidiary | ASHL 100% | Yes |
| 58 | ACME Taurus Urja Private Limited | Subsidiary | ASHL 100% | Yes |
| 59 | ACME Gamma Urja Private Limited | Subsidiary | ASHL 100% | Yes |
| 60 | Acme Renewtech First Private Limited | Subsidiary | ASHL 100% | Yes |
| 61 | Acme Renewtech Fifth Private Limited | Subsidiary | ASHL 100% | Yes |
| 62 | ACME Suryodaya Private Limited | Subsidiary | ASHL 100% | Yes |
| 63 | ACME Greentech First Private Limited | Subsidiary | ASHL 100% | Yes |
| 64 | ACME Greentech Fourth Private Limited | Subsidiary | ASHL 100% | Yes |
| 65 | ACME Greentech Fifth Private Limited | Subsidiary | ASHL 100% | Yes |
| 66 | ACME Greentech Sixth Private Limited | Subsidiary | ASHL 100% | Yes |
| 67 | ACME Greentech Seventh Private Limited | Subsidiary | ASHL 100% | Yes |
| 68 | ACME Greentech Eighth Private Limited | Subsidiary | ASHL 100% | Yes |
| 69 | ACME Greentech Twelfth Private Limited | Subsidiary | ASHL 100% | Yes |
| 70 | ACME Greentech Thirteenth Private Limited | Subsidiary | ASHL 100% | Yes |
| 71 | ACME Greentech Fourteenth Private Limited | Subsidiary | ASHL 100% | Yes |
| 72 | ACME Greentech Sixteen Private Limited | Subsidiary | ASHL 100% | Yes |
| 73 | ACME Greentech Seventeen Private Limited | Subsidiary | ASHL 100% | Yes |
| 74 | ACME Greentech Nineteen Private Limited | Subsidiary | ASHL 100% | Yes |
| 75 | ACME Greentech Fifteen Private Limited | Subsidiary | ASHL 100% | Yes |
| 76 | ACME Greentech Eighteen Private Limited | Subsidiary | ASHL 100% | Yes |

GrantThornton

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## Independent practitioner's reasonable assurance report on Identified Sustainability Information included in the ACME Solar Holdings Limited and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') Business Responsibility and Sustainability Report for the financial year ended 31 March 2026

**To**

**The Board of Directors**

**ACME Solar Holdings Limited**

**Gurgaon, Haryana, India**

1. We have been engaged to perform a reasonable assurance engagement for ACME Solar Holdings Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), and its associates, as listed in Annexure 1 below, vide our engagement letter dated 6th July 2026 to provide reasonable assurance on identified non-financial information pertaining to core attributes of Business Responsibility and Sustainability Report (BRSR) listed below (the "Identified Sustainability Information") prepared by the Holding Company's management in accordance with the Criteria stated below. This Identified Sustainability Information is included in the BRSR section in the Annual Report of the Group, for the financial year ended 31st March 2026. This engagement was conducted by a multidisciplinary team including assurance practitioners and engineers.

### Identified Sustainability Information

2. The Identified Sustainability Information for the financial year ended 31st March 2026 is summarised below:

| Attribute | Principle | Key Performance Indicator |
|---|---|---|
| Energy footprint | Principle 6 – 1 | • Total energy consumption (in Joules or multiples)<br>• % of energy consumed from renewable sources<br>• Energy intensity |
| Water footprint | Principle 6 – 3 | • Total water consumption<br>• Water consumption intensity |
| | Principle 6 – 4 | Water Discharge by destination and levels of Treatment |

| Attribute | Principle | Key Performance Indicator |
|---|---|---|
| Greenhouse (GHG) footprint | Principle 6 – 7 | • Greenhouse gas emissions (Scope 1 and Scope 2 emissions)<br>• GHG Emission Intensity (Scope 1 + 2) |
| Embracing circularity - details related to waste management by the entity | Principle 6 – 9 | • Details related to waste generated by the entity (category wise)<br>• Waste intensity<br>• Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations<br>• For each category of waste generated, total waste disposed by nature of disposal method |
| Enhancing Employee Wellbeing and Safety | Principle 3 – 1(c) | Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company |
| | Principle 3 – 11 | Details of safety related incidents:<br>• Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)<br>• Total recordable work-related injuries<br>• No. of fatalities<br>• High consequence work-related injury or ill-health (excluding fatalities) |
| Enabling Gender Diversity in Business | Principle 5 – 3(b) | Gross wages paid to females as % of total wages paid by the entity |
| | Principle 5 – 7 | Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 |
| Enabling Inclusive Development | Principle 8 – 4 | Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India |
| | Principle 8 – 5 | Job creation in smaller towns – Wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the locations, as % of total wage cost |
| Fairness in Engaging with Customers and Suppliers | Principle 1 – 8 | Number of days of accounts payables |
| | Principle 9 – 7 | Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events |
| Open-ness of business | Principle 1 – 9 | Details of concentration of purchases and sales with trading houses, dealers, and related parties along with loans and advances & investments, with related parties |

3. Boundary of the report is limited to ACME Solar Holdings Limited, a standalone entity as on 31 March 2026 and its subsidiaries as listed in Annexure 1, covering its corporate office and plants (operational and under construction) located in India.

4. Our reasonable assurance engagement is with respect to the Identified Sustainability Information for the reporting boundary as mentioned above for financial year ended 31st March 2026 only unless otherwise stated and we have not performed any procedures with respect to earlier periods or any other elements included in the BRSR and, therefore, do not express any opinion thereon.

### Criteria

5. The criteria used by the Holding Company to prepare the Identified Sustainability Information is summarised below (hereinafter referred to as ‘Criteria’):

   Regulation 34(2)(f) of the Securities and Exchange Board of India (the “SEBI”) (Listing Obligations and Disclosure Requirements), Regulations, 2015 (‘LODR Regulations’) as amended, read with SEBI Master circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30 January 2026 and BRSR Core Reporting Standard formulated by Industry Standards Forum.

### Management’s Responsibilities

6. The Holding Company’s management is responsible for selecting or establishing suitable criteria for preparing the Identified Sustainability Information, taking into account applicable laws and regulations, if any, related to reporting on the Identified Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal control relevant to the preparation of the BRSR and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

### Inherent limitations

7. The absence of a significant body of established practice on which to draw to evaluate and measure nonfinancial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between entities.

### Practitioner’s Independence and Quality Control

8. We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) (‘IESBA Code’) issued by the International Ethics Standards Board for Accountants’ (‘IESBA’), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour and we have the required competencies and experience to conduct this assurance engagement.

9. Our firm applies International Standard on Quality Management (ISQM) 1, “Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements”, which requires the firm to design, implement and operate a system of quality management including policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

### Practitioner’s Responsibility

10. Our responsibility is to express a reasonable assurance in the form of an opinion on the Identified Sustainability Information based on the procedures we have performed and evidence we have obtained.

11. We conducted our reasonable assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised), “Assurance Engagements other than Audits or Reviews of Historical Financial Information” (“ISAE 3000 (Revised)”), issued by the International Auditing and Assurance Standards Board (“IAASB”)}. This standard requires that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information is prepared, in all material respects, in accordance with the Criteria.

12. A reasonable assurance engagement involves assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances and evaluating the overall presentation of the Identified Sustainability Information.

13. The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, analytical procedures and agreeing or reconciling with underlying records.

14. Given the circumstances of the engagement, in performing the procedures listed above, we:

    - Conducted physical site visit to the corporate office for document verification and sample site visit to at Operational Plant at Pokhran and Under Construction Plant at Bikaner.
    - Interviewed plant executives to understand the reporting process, governance, systems and controls in place during the reporting period.
    - Reviewed the records and relevant documentation including information from audited financial statements or statutory reports submitted by the Group and its associate to support relevant performance disclosures within our scope.
    - Evaluated the suitability and application of Criteria and that the Criteria have been applied appropriately to the Identified Sustainability Information.
    - Selected key parameters and representative sampling, based on statistical audit sampling tables and agreeing claims to source information to check accuracy and completeness of claims such as source data, meter data, etc.
    - Re-performed calculations to check accuracy of claims,
    - Reviewed data from independent sources, wherever available,
    - Reviewed data, information about sustainability performance indicators and statements in the report.
    - Reviewed and verified information/ data as per the Criteria;
    - Reviewed accuracy, transparency and completeness of the information/ data provided;

15. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our reasonable assurance opinion.

### Exclusions:

Our reasonable assurance engagement scope excludes the following and therefore we do not express an opinion on the same:

- Operations of the Group than those mentioned in the paragraph 2 and 3 above on Scope of Assurance
- Aspects of the BRSR and the data/information (qualitative or quantitative) other than the Identified Sustainability Information.
- Data and information outside the defined reporting period i.e., 01 April 2025 to 31 March 2026.
- Data related to Group's financial performance, strategy and other related linkages expressed in Identified Sustainability Information.
- The statements that describe expression of opinion, belief, aspiration, expectation, forward looking statements provided by the Group.
- Assertions related to Intellectual Property Rights and other competitive issues
- Mapping of the Identified Sustainability Information with reporting frameworks other than those mentioned in Criteria above.
- While we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls.
- The procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

### Opinion

16. Based on the procedures we have performed and the evidence we have obtained, the Identified Sustainability Information included in the BRSR for the financial year ended 31st March 2026 is prepared in all material respects, in accordance with the Criteria.

### Restriction on use

17. Our reasonable assurance report has been prepared and addressed to the Board of Directors of the Holding Company at the request of the Holding Company solely, to assist the Group in reporting on the Group's sustainability performance and activities. Accordingly, this report may not be suitable for any other purpose and should not be used or referred to or distributed for any other purpose or to any other party other than

Board of Directors of the Company/Holding Company without our prior written consent. Further, we do not accept or assume any duty of care or liability for any other purpose or to any other party to whom this report is shown or into whose hands it may come without our prior consent in writing.

***Grant Thornton Bharat LLP***

Abhishek Tripathi

Partner

Place: New Delhi
Date: 30th August 2026

## Annexure 1

### List of Subsidiaries

| S. No | Name of the Subsidiaries |
|---|---|
| 1 | ACME Solar Energy Pvt Ltd |
| 2 | Grahati Solar Energy Pvt Ltd |
| 3 | Dayakara Solar Power Pvt Ltd |
| 4 | ACME Solar Energy (Madhya Pradesh) Pvt Ltd |
| 5 | ACME Odisha Solar Power Pvt Ltd |
| 6 | Nirosha Power Pvt Ltd |
| 7 | ACME Solar Technologies (Gujarat) Pvt Ltd |
| 8 | ACME Raipur Solar Power Pvt Ltd |
| 9 | ACME Nalanda Solar Power Pvt Ltd |
| 10 | ACME Magadh Solar Power Pvt Ltd |
| 11 | ACME PV Powertech Pvt Ltd |
| 12 | Acme Yamunanagar Solar Power Pvt Ltd |
| 13 | ACME Mahbubnagar Solar Energy Pvt Ltd |
| 14 | Acme Rewa Solar Energy Pvt Ltd |
| 15 | ACME Jodhpur Solar Power Pvt Ltd |
| 16 | ACME Solar Rooftop Systems Pvt Ltd |
| 17 | ACME Solar Power Technology Pvt Ltd |
| 18 | Aarohi Solar Pvt Ltd |
| 19 | Niranjana Solar Energy Pvt Ltd |
| 20 | Dayanidhi Solar Power Pvt Ltd |
| 21 | Vishwatma Solar Energy Pvt Ltd |
| 22 | ACME Jaisalmer Solar Power Pvt Ltd |
| 23 | ACME Sidlaghatta Solar Energy Pvt Ltd |
| 24 | ACME Heergarh Powertech Pvt Ltd |
| 25 | ACME Aklera Power Technology Pvt Ltd |
| 26 | ACME Deoghar Solar Power Pvt Ltd |
| 27 | ACME Dhaulpur Powertech Pvt Ltd |
| 28 | ACME Raisar Solar Energy Pvt Ltd |
| 29 | ACME Phalodi Solar Energy Pvt Ltd |
| 30 | ACME Pokhran Solar Private Limited |
| 31 | ACME Eco Clean Energy Private Limited |
| 32 | ACME Sikar Solar Private Limited |
| 33 | ACME Urja One Private Limited<br>(previously, ACME Barmer Solar Pvt Ltd) |
| 34 | ACME Hybrid Urja Private Limited |
| 35 | ACME Venus Urja Private Limited |
| 36 | ACME Sun Power Private Limited |
| 37 | ACME Surya Power Pvt Ltd |
| 38 | Acme Renewtech Private Limited |
| 39 | Acme Alpha Renewables Private Limited |
| 40 | ACME Sigma Urja Private Limited |
| 41 | ACME Marigold Urja Private Limited |
| 42 | ACME Omega Urja Private Limited |
| 43 | ACME Platinum Urja Private Limited |
| 44 | Acme Renewtech Second Private Limited |
| 45 | Acme Renewtech Fourth Private Limited |
| 46 | Acme Renewtech Sixth Private Limited |
| 47 | ACME Greentech Second Private Limited |
| 48 | ACME Greentech Nineth Private Limited |
| 49 | ACME Greentech Tenth Private Limited |
| 50 | ACME Greentech Eleventh Private Limited |
| 51 | ACME Renewable Resources Private Limited |

| | |
|---|---|
| 52 | ACME Urja Two Private Limited<br>(previously, ACME Pushkar Solar Pvt Ltd) |
| 53 | ACME Renewable Solutions Private Limited |
| 54 | ACME Urja Private Limited |
| 55 | ACME Surya Modules Private Limited |
| 56 | Acme Solartech Private Limited |
| 57 | ACME Taurus Urja Private Limited |
| 58 | ACME Gamma Urja Private Limited |
| 59 | Acme Renewtech First Private Limited |
| 60 | Acme Renewtech Fifth Private Limited |
| 61 | ACME Suryodaya Private Limited |
| 62 | ACME Greentech First Private Limited |
| 63 | ACME Greentech Fourth Private Limited |
| 64 | ACME Greentech Fifth Private Limited |
| 65 | ACME Greentech Sixth Private Limited |
| 66 | ACME Greentech Seventh Private Limited |
| 67 | ACME Greentech Eighth Private Limited |
| 68 | ACME Greentech Twelfth Private Limited |
| 69 | ACME Greentech Thirteenth Private Limited |
| 70 | ACME Greentech Fourteenth Private Limited |
| 71 | ACME Greentech Sixteen Private Limited |
| 72 | ACME Greentech Seventeen Private Limited |
| 73 | ACME Greentech Nineteen Private Limited |
| 74 | ACME Greentech Fifteen Private Limited |
| 75 | ACME Greentech Eighteen Private Limited |