

**Corporate Human Rights Benchmark  
2023 Company Scorecard**

**Company name** UltraTech Cement  
**Sector** Extractives  
**Overall score** 20.3 out of 100

Theme score	Out of	For theme
1.9	10	A. Governance and Policy Commitments
5.5	25	B. Embedding Respect and Human Rights Due Diligence
4.0	20	C. Remedies and Grievance Mechanisms
4.9	25	D. Performance: Company Human Rights Practices
4.1	20	E. Performance: Responses to Serious Allegations

Please note that any small differences between the Overall Score and the added total of Measurement Theme scores are due to rounding the numbers at different stages of the score calculation process.

Please note also that the "Not met" labels in the Explanation boxes below do not necessarily mean that the company does not meet the requirements as they are described in the bullet point short text. Rather, it means that the analysts could not find information *in public sources* that met the requirements *as described in full* in the CHRB 2022 Methodology document for the sector concerned. For example, a "Not met" under "General HRs Commitment", which is the first bullet point for indicator A.1.1, does not necessarily mean that the company does not have a general commitment to human rights. Rather, it means that the CHRB could not identify a public statement of policy in which the company commits to respecting human rights.

**Detailed assessment**

**A. Governance and Policy Commitments (10% of Total)**

**A.1 Policy Commitments (5% of Total)**

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.1	Commitment to respect human rights	2	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>Met: General HRs commitment: The Human Rights (HR) policy states that 'we are committed to respecting the human rights at our workforce, communities and all those lives we touch, directly or indirectly, by our operations [...] and our products and services'. [Ultra Tech Human Rights, 07/2021: <a href="https://www.ultratechcement.com">ultratechcement.com</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>Met: Commitment to UNGPs: The Human Rights (HR) policy states that 'we are committed to respecting the human rights at our workforce, communities and all those lives we touch, directly or indirectly, by our operations [...] and our products and services [...] in line with internationally recognised frameworks including the UNGP'. [Ultra Tech Human Rights, 07/2021: <a href="https://www.ultratechcement.com">ultratechcement.com</a>]</li> </ul>
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>Not Met: Commitment to ILO core principles</li> <li>Not Met: Explicitly lists all four ILO core principles: The HR policy includes the following commitments: 'Respect the right of all workers to form and join a trade union of their choice without fear of intimidation or reprisal, in accordance with national law'; Prohibiting all forms of child labour, forced / trafficked labour, discrimination and harassment; Prohibiting interference in any way with the establishment, functioning or administration of workers' organisations or collective bargaining'. However, it is not clear whether it is committed to respect freedom of association in all contexts and locations (i.e. alternative mechanisms for those countries where there are legal restrictions to the exercise of these rights), as the</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Company indicates that it respects these rights 'in accordance with national law'. [Ultra Tech Human Rights, 07/2021: <a href="http://ultratechcement.com">ultratechcement.com</a>]</p> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Expects BPs/JVs to commit to ILO core principles: See below. The supplier code includes requirements on each ILO core area. The supplier code, regarding its scope, indicates the following: 'The provisions of this Code of Conduct shall be applicable to all Tier-1 suppliers supplying various categories of goods and services. Tier-1 suppliers include suppliers, agents, service providers, dealers and distributors, who have direct business relations with UltraTech'. [Supplier Code of Conduct, N/A: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> <li>• Met: Explicitly lists all four ILO core principles for BPs/JVs: The supplier code includes the following statements: 'We expect our suppliers to recognize the freely exercised right of workers, without distinction, to organize, further and defend their interests and to bargain collectively, as well as to protect those workers from any action or other form of discrimination related to the exercise of their right to organize, to carry out trade union activities and to bargain collectively'; 'Our suppliers shall prohibit all forms of forced or compulsory labour'; 'Suppliers shall not employ: a. Children below 14 years of age or a higher age if such is determined by the locally applicable laws as minimum age of employment or that of compulsory schooling'; 'Suppliers shall ensure equality of opportunity and treatment in respect of employment and occupation without discrimination'. [Supplier Code of Conduct, N/A: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> </ul>
A.1.2.b	Commitment to respect the human rights of workers: Health and safety and working hours	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Commitment to respect H&amp;S of workers: The Safety Policy states that 'UltraTech Cement is committed to continually improve standards in safety, with the aim of providing and maintaining a safe and healthy work environment for employees, customers, business associates, suppliers and visitors [...]. [ UltraTech shall ensure that appropriate resources are provided and actions taken to implement and maintain an effective safety management systems so that employees are passionate about their own health and safety at work'. [Safety policy, 11/2018: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> <li>• Not Met: Commitment to ILO working hours standards or 48 hour regular work week</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Expects BPs/JVs to commit to H&amp;S of workers: The supplier code states that 'Suppliers shall ensure, so far as is reasonably practicable, that: a. The workplaces, machinery, equipment, and processes under their control are safe and without risk to health b. The chemical, physical and biological substances and agents under their control are without risk to health and that appropriate measures of protection are taken c. Wherever necessary, adequate protective clothing and protective equipment are provided to prevent, so far as is reasonably practicable, risk of accidents or of adverse effects to health'. However, the expectation is 'so far as is reasonably practicable'. This indicator looks for a requirement to respect health and safety of business partners' workers in any context. [Anti-harassment and discrimination policy, N/A: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> <li>• Not Met: Expects BPs/JVs to commit to ILO working hours standards or 48 hour regular work week: The supplier code states that 'The wages, hours of work and other conditions of work provided by suppliers should not be less favorable than the best conditions prevailing locally'. However, no formal commitment about respecting the ILO conventions on working hours was found. Alternatively, the Company would achieve this by committing to a 48 hours regular working week, and consensual overtime paid at a premium rate. [Anti-harassment and discrimination policy, N/A: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> </ul>
A.1.3.a.EX	Commitment to respect human rights particularly relevant to the sector – land, natural resources and indigenous peoples' rights (EX)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Commitment to respect land ownership/natural resources as in VGGT: The Company's HR policy includes 'Aligning our existing policies, processes and activities with our commitment to respect human rights, including those that apply to [...] engagement with indigenous peoples, land acquisition [...]'. However, this subindicator looks for an explicit commitment to respect land ownership and natural resources. [Ultra Tech Human Rights, 07/2021: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> <li>• Not Met: Commitment to respect land ownership/natural resources as in IFC Performance Standards: Although the HR policy states that 'we are committed to respecting the human rights at our workforce, communities and all those lives we touch, directly or indirectly, by our operations [...] and our product and services [...] in line with internationally recognised frameworks including the [...] IFC, [...]', this</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>subindicator looks for a specific commitment to respect Land as set out in the IFC Performance standards. [Ultra Tech Human Rights, 07/2021: <a href="http://ultratechcement.com">ultratechcement.com</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Commitment to respect indigenous rights or ILO No.169 or UN Declaration: The Company's HR policy includes 'Aligning our existing policies, processes and activities with our commitment to respect human rights, including those that apply to [...] engagement with indigenous peoples, land acquisition [...]'. However, this subindicator looks for an explicit commitment to respect indigenous peoples' rights or the ILO convention 169 or the UN Declaration on Indigenous peoples. [Ultra Tech Human Rights, 07/2021: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> <li>• Not Met: Expects EX BPs to make these commitments</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Commitment to obtain FPIC or zero tolerance to land grabbing</li> <li>• Not Met: Commitment to respect the right to water: The Water Stewardship policy states that 'We recognize that good quality water has strong sustainability and ecosystem service values. Protecting and conserving water resources through excellent management practices and governance systems are a priority for the Aditya Birla Group and is integral to our commitment towards water stewardship'. The policy also indicates that it 'shall endeavor' different actions in relation to water stewardship. However, no explicit commitment was found to respect the right to access to safe water. [Water stewardship policy, 01/2020: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> <li>• Not Met: Expects EX BPs to make these commitments</li> </ul>
A.1.3.b.EX	Commitment to respect human rights particularly relevant to the sector – security (EX)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Commitment to Voluntary Principles on Security and HRs</li> <li>• Not Met: Uses only ICoCA members as security providers</li> <li>• Not Met: Commits to International Humanitarian Law</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Expects EX BPs to commit to these rights</li> </ul>
A.1.4	Commitment to remedy	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Commitment to remedy adverse HRs impacts: The Human rights policy states that 'Every UltraTech site endeavours to achieve our commitment by: [...] providing access to remedy by resolving grievances in a timely and culturally appropriate manner'. The policy also indicates that 'we are committed to identifying, assessing and minimising potential adverse impacts through due diligence and management of issues, and resolving grievances for affected stakeholders effectively. However, it seems that the Commitment to remedy is circumscribed to the grievance procedure'. This indicator looks for a commitment to remedy any impact caused or contributed to, even if it the Company does not learn about it through the grievance procedure. [Ultra Tech Human Rights, 07/2021: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> <li>• Not Met: Expects EX BPs to make this commitments</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Commitment to collaborate with judicial or non-judicial mechanisms</li> <li>• Not Met: Commitment to work with EX BPs on remedy</li> </ul>
A.1.5	Commitment to respect the rights of human rights defenders	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Zero tolerance of threats/attacks on HRDs</li> <li>• Not Met: Expects BPs to make this commitment</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Commitment to working with HRDs to create safe and enabling environment</li> </ul>

### A.2 Board Level Accountability (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.2.1	Commitment from the top	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Board level responsibility for HRs: The Company has a Board-level Risk Management and Sustainability Committee, comprising an Independent Director, Mrs. Sukanya Kripalu, a Managing Director, Mr. K. C. Jhanwar and a Chief Finance Officer, Mr. Atul Daga, and this Committee is 'mandated to review the risk management and sustainability process', which covers human rights as the Company sets it as one of the elements of sustainability. [Integrated and Sustainability Report 2022-23, 31/03/2023: <a href="http://ultratechcement.com">ultratechcement.com</a>] &amp; [Sustainability webpage, N/A: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Not Met: Describes HRs expertise of Board member: The Company indicates 'Sustainability' as one of the areas of expertise of Mr. Atul Daga, Mr. K. C. Jhanwar, and Mrs. Sukanya Kripalu, however, no further details found including human rights related expertise. [Integrated and Sustainability Report 2022-23, 31/03/2023: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Board member/CEO signal importance of HRs in their communications</li> </ul>
A.2.2	Board responsibility	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: Process to review HRs strategy at board level: The Company indicates that the Risk Management and Sustainability Committee 'Review progress of climate change and sustainability related targets, KPIs and issues on a regular basis' and 'Monitor and approve risk management and sustainability framework'. However, no further details were found, including whether it comprises human rights issues. [Integrated and Sustainability Report 2022-23, 31/03/2023: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Example of HRs issues/trends discussed in last reporting period</li> <li>• Not Met: Meets both requirements under score 1</li> <li>• Not Met: Describes how affected stakeholders / HRs experts inform board discussions</li> </ul>
A.2.3	Incentives and performance management	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: At least one board member incentive linked to HRs commitments</li> <li>• Not Met: Incentive scheme linked to key HRs risks beyond employee H&amp;S</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Performance criteria linked to HRs made public</li> <li>• Not Met: Review of other board incentives for coherence with HRs policies</li> </ul>
A.2.4	Business model strategy and risks	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: Board process to review business model and strategy for HRs risks</li> <li>• Not Met: Describes frequency and triggers for reviewing business model</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Meets both requirements under score 1</li> <li>• Not Met: Example of actions resulting from reviews</li> </ul>

## B. Embedding Respect and Human Rights Due Diligence (25% of Total)

### B.1 Embedding Respect for Human Rights in Company Culture and Management Systems (10% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.1	Responsibility and resources for day-to-day human rights functions	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: Score of 1 on A.1.2.a</li> <li>• Not Met: Senior responsibility for HRs implementation and decision making: The Company notes that in addition to 'board-level implementation' it has 'unit-level implementation' of 'sustainable governance' in place. The Company describes that 'The Unit Head-led Sustainability Committee implements targets set by the [board-level] Corporate Sustainability Committee and identifies areas for improvement specific to the site. The Unit-lead Sustainability Committee comprises all Function Heads, including Technical, Process, Thermal Power Plant, Mines, Health &amp; Safety, Human Resources (including ER, IR and Admin), Environment, Civil and CSR functions, Sustainability, Self-Assessment Questionnaire (SAQ) coordinators. The committee is chaired by the Site Manager. SAQ coordinators are the identified executives who are responsible for implementing Group sustainability targets within UltraTech.' However, it is unclear whether the Company has a senior manager accountable at headquarter level (rather than at site level) accountable for implementation and decision making on human rights issues within the company. [Sustainability report 2021-22, 2022: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Describes day-to-day responsibility for implementing HRs commitments: The Company notes that it has 'unit-level implementation' of 'sustainable governance' in place. The Company describes that 'The Unit Head-led Sustainability Committee implements targets set by the [board-level] Corporate Sustainability Committee and identifies areas for improvement specific to the site. The Unit-lead Sustainability Committee comprises all Function Heads, including Technical, Process, Thermal Power Plant, Mines, Health &amp; Safety, Human Resources (including ER, IR and Admin), Environment, Civil and CSR functions, Sustainability, Self-Assessment Questionnaire (SAQ) coordinators. The committee is chaired by the Site Manager. SAQ coordinators are the identified executives who are responsible for implementing Group sustainability targets within UltraTech.' [Sustainability report 2021-22, 2022: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> <li>• Not Met: Day-to-day resources and expertise allocation in own operations: The Company indicates that 'We hold regular training and capacity building sessions for our teams responsible for implementing human rights related processes at our units', however, no evidence was found that this comprises senior manager roles. [Sustainability report 2021-22, 2022: <a href="http://ultratechcement.com">ultratechcement.com</a>] &amp; [Human Rights Policy, 28/03/2018: <a href="http://sustainability.adityabirla.com">sustainability.adityabirla.com</a>]</li> <li>• Not Met: Resources and expertise allocation with EX BPs</li> </ul>
B.1.2	Incentives and performance management	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Senior manager incentives linked to HRs commitments: The Company states that 'Senior executives work to achieve KPI and targets, including financial and non – financial performance of the Company, to mitigate the associated risks. Their performance and compensation are evaluated based on these', and that Health &amp; Safety are part of the executive compensation targets. However, no further information regarding the specific targets was found. [Sustainability report 2021-22, 2022: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> <li>• Not Met: Incentive scheme linked to key HRs risks beyond employee H&amp;S</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Performance criteria linked to HRs made public</li> <li>• Not Met: Review of other senior management incentives for coherence with HRs policies</li> </ul>
B.1.3	Integration with enterprise risk management	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: HRs risks integrated as part of enterprise risk system: The Company states that the Risk Management and Sustainability Committee 'meets half-yearly to re-iterate the process of Risk Evaluation, Risk Identification (new risks), Risk Assessment and finally Mitigation Strategy'. It also indicates that 'We undertook a comprehensive and holistic risk analysis and created 50 impact cards containing externalities and factors that could pose a risk to our business'; one of the key risks identified was 'Climate change and global sustainability standards compliance, health and safety'. Sustainability includes human rights. [Sustainability report 2021-22, 2022: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> <li>• Not Met: Provides an example</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Risk assesment by Audit Committee or independent third party</li> </ul>
B.1.4.a	Communication /dissemination of policy commitment(s) to workers and external stakeholders	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Score of 1 on A.1.2.a</li> <li>• Not Met: Communicates HRs policies to all workers in own operations: The Company indicates that every employee shall commit to the Code of Conduct and at periodic intervals reaffirm their understanding of and their commitment to the Code. In the Code is indicated that 'All employees shall adhere to Aditya Birla Group/the Company policies', however, the Human Rights commitments are not described or directly mentioned in the Code. [UltraTech Cement Limited Code of Conduct For Employees, 06/2020: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Communicates HRs policies to stakeholders</li> <li>• Not Met: Example of how HRs policies are accessible for intended audience</li> </ul>
B.1.4.b	Communication /dissemination of policy commitment(s) to business relationships	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Meets ILO requirement for suppliers on A.1.2.a</li> <li>• Not Met: Describes steps to communicate HRs policies to EX BPs</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Describes how HRs policies are contractual/binding for suppliers: The Company states that 'Suppliers shall read, understand and affirm compliance to this</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Code' and 'In case any violation of this code is identified, UltraTech may at its discretion, terminate business relation with the violating supplier, and in case UltraTech deems fit, allow time to remediate the violation(s), and if such violation(s) is/are not remedied to the satisfaction of UltraTech within the given timeframe, UltraTech may terminate business relationship with such violating supplier'. The Code applies to Tier-1 suppliers, which include suppliers, agents, service providers, dealers, and distributors. It is understood that 'affirm compliance' is a binding arrangement. [Supplier Code of Conduct, N/A: <a href="http://ultratechcement.com">ultratechcement.com</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Requires EX BPs to cascade contractual/binding HRs policies to their BPs: The Company indicates that 'It is also expected that the suppliers encourage and work with their own suppliers and sub-contractors to ensure that they also strive to meet the principles of this Code of Conduct'. However, it is not clear if indirect extractive business partners are contractually required to abide by the code. [Supplier Code of Conduct, N/A: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> </ul>
B.1.5	Training on Human Rights	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Score of at least 1 on A.1.2.a</li> <li>• Not Met: Describes how workers are trained on HRs policy commitments: The Company indicates to be 'Promoting awareness of the human rights with employees at various levels of our operations through training and communication'. However, no details found on how training is actually conducted. [Ultra Tech Human Rights, 07/2021: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> <li>• Not Met: Trains relevant managers including security on HRs</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Score of 2 on A.1.2.a</li> <li>• Not Met: Meets both requirements under score 1</li> <li>• Not Met: Trains BPs to meet HRs commitments: The Company indicates that 'Processes put in place to mitigate human rights risks mainly comprised setting up of a robust Governance structure and training and capacity building of all value chain members for spreading awareness regarding respecting human rights'. However, no description about the training was found. [Sustainability report 2021-22, 2022: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> <li>• Not Met: Discloses % suppliers trained</li> </ul>
B.1.6	Monitoring and corrective actions	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Score of at least 1 on A.1.2.a</li> <li>• Not Met: Monitors implementation of HRs policy commitments across global ops and EX BPs: The Company indicates to be 'Continually improving human rights performance by sharing good practices and learnings, setting and reviewing targets, and monitoring, reporting and disclosing performance'. It is also indicated that every year they evaluate the critical suppliers based on social criteria and provide corrective measures to the suppliers, however, no description of how the monitoring process takes place was found. [Human Rights Policy, 28/03/2018: <a href="http://sustainability.adityabirla.com">sustainability.adityabirla.com</a>] &amp; [Sustainability report 2021-22, 2022: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> <li>• Not Met: Discloses % of EX BP's monitored: The Company states that 100% of the critical suppliers were evaluated and constructive feedback to improve their sustainability performance was provided, however, the proportion of the supply chain that this percentage represents is not clear [Sustainability report 2021-22, 2022: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> <li>• Not Met: Describes how workers are involved in monitoring</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Score of 2 on A.1.2.a</li> <li>• Not Met: Describes corrective actions process: The Company describes that 'The teams are given responsibility for taking up the [human rights] issues on behalf of the vulnerable groups and take necessary corrective actions'. However, no information related to the corrective action process was found. [Sustainability report 2021-22, 2022: <a href="http://ultratechcement.com">ultratechcement.com</a>] &amp; [Annual Report 2021-2022, N/A: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> <li>• Not Met: Discloses findings and number of correction action processes</li> </ul>
B.1.7	Engaging and terminating business relationships	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: HRs performance affects selection EX BPs: The Company indicates that it screens new suppliers for ESG criteria every year. However, no further details were found. [Sustainability report 2021-22, 2022: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> <li>• Met: HRs performance affects ongoing BPs relationships: The Company indicates that in case any violation of the Supplier Code, which covers human rights,</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>'UltraTech may at its discretion, terminate business relation with the violating supplier, and in case UltraTech deems fit, allow time to remediate the violation(s), and if such violation(s) is/are not remedied to the satisfaction of UltraTech within the given timeframe, UltraTech may terminate business relationship with such violating supplier'. [Supplier Code of Conduct, N/A: <a href="http://ultratechcement.com">ultratechcement.com</a>]</p> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Describes positive HRs incentives for business relationships: The Company states that it 'seeks to engage in a long-term relationship with Suppliers who are committed towards sustainable development'. However, no further details were provided on incentives (e.g. price premiums, increased orders or longer contracts) offered to business relationships, including suppliers. [Supplier Code of Conduct, N/A: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> <li>• Not Met: Works with EX BPs to meet HRs requirements: The Company indicates that it provides 'training and capacity building of all value chain members for spreading awareness regarding respecting human rights'. It also offers feedback and corrective measures to improve the sustainability performance of 'critical suppliers'. However, no details were found regarding how this support occurs. [Sustainability report 2021-22, 2022: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> </ul>
B.1.8	Approach to engagement with affected stakeholders	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Describes how workers and communities identified and engaged in the last two years</li> <li>• Not Met: Discloses stakeholders whose HRs may be affected</li> <li>• Not Met: Provides two examples of engagement with stakeholders</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Analysis of stakeholder views on company's HRs issues</li> <li>• Not Met: Describes how stakeholders views influenced company's HRs approach</li> </ul>

## B.2 Human Rights Due Diligence (15% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.1	Identifying human rights risks and impacts	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Describes process of identifying risks in own operations: The Company states that has developed 'a due diligence process to proactively identify and assess potential impacts and risks related to respecting human rights' and presents an 'in-house Human Rights Due Diligence (HRDD) tool' that 'contains a list of 78 possible potential abuses corresponding to 36 human rights in a business setup. It is used to identify the probability of occurrence of human rights violations and the possible consequences/risks due to potential human rights abuse on employees, suppliers and contractor personnel', covering 'risk identification in our own operations'. [Sustainability report 2021-22, 2022: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> <li>• Met: Describes process for identifying risks in EX BPs: The due diligence process is stated to also cover 'Risk identification in our own value chain or other activities related to our business', the Company also indicates that 'risks have been identified to minimise the human rights abuse whether it be at Company level or supplier/contractor side'. [Sustainability report 2021-22, 2022: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Describes global risk identification system incl. stakeholder consultation: The Company indicates that 'Multiple country specific issues are taken into consideration' and that undertakes a quarterly review at all sites and a systematic periodic review of the risk mapping of potential issues. However, no description of consultation with affected stakeholders or human rights experts in the identification process was found. [Sustainability report 2021-22, 2022: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> <li>• Met: Describes how risk identification system is triggered by new circumstances: The Company states that it does 'Risk identification in new business relations, be it some new venture, merger or acquisition'. [Sustainability report 2021-22, 2022: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> <li>• Not Met: Describes risks identified in relation to new circumstances</li> </ul>
B.2.2	Assessing human rights risks and impacts	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Describes assessment process and discloses salient HRs risks: The Company indicates that implements 'a due diligence process to proactively identify and assess potential impacts and risks related to respecting human rights', which covers 'from forced labour, human trafficking, child labour to freedom of association, right to collective bargaining, equal remuneration, discrimination to name a few' and that 'Multiple country specific issues are taken into consideration. The identified</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>potential risks are rated and prioritised by assessing the severity and likelihood of the occurrence'. See also indicator B.2.1 on how the Company contemplates a number of potential impacts. [Sustainability report 2021-22, 2022: <a href="http://ultratechcement.com">ultratechcement.com</a>]</p> <ul style="list-style-type: none"> <li>• Met: Describes how process applies to EX BPs: The Company states that the Human Rights Due Diligence tool 'assists in assessing the potential risk and opportunities of issues across our operations and the value chain' [Sustainability report 2021-22, 2022: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> <li>• Not Met: Public disclosure of results of HRs risk assessment</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Meets all requirements under score 1</li> <li>• Not Met: Describes how assessment involved affected stakeholders: The Company notes that 'Local communities around our manufacturing facilities are an important stakeholder group for us. Our aim is to help benefit these people both directly – through livelihood opportunities at our facilities, and indirectly – through various CSR initiatives at UltraTech. For the latter, we work in partnerships with the local communities, leading with need assessments and following up with development and finally, a handover of the projects.' However, the Company does not describe how it involves affected stakeholders in a human rights risk assessment process. [Sustainability report 2021-22, 2022: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> </ul>
B.2.3	Integrating and acting on human rights risks and impact assessments	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Describes system to prevent, mitigate and remediate HRs issues: The Company states that 'We have mitigation plans in place at 100% of our sites to minimise or eliminate any risk related to human rights', and that 'To counter the risks observed, an action plan has been put in place to minimise the possibility of human rights abuse, be it at the Company-level or on the part of suppliers/contractors. The teams are given responsibility for taking up the issues on behalf of the vulnerable groups and take necessary corrective actions. The Company also undertakes a quarterly review at all our sites. We diligently and regularly work towards reducing the likelihood of any negative impact related to human rights risk'. However, it does not describe a global system to prevent, mitigate or remediate its salient human rights issues. [Sustainability report 2021-22, 2022: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> <li>• Not Met: Describes how global system applies to EX BPs: The Company indicates that 'To counter the risks observed, an action plan has been put in place to minimise the possibility of human rights abuse, be it at the Company-level or on the part of suppliers/contractors' and that 'Processes put in place to mitigate human rights risks mainly comprised setting up of a robust Governance structure and training and capacity building of all value chain members for spreading awareness regarding respecting human rights'. However, it does not describe a global system to prevent, mitigate or remediate its salient human rights issues at its extractive business partners. [Sustainability report 2021-22, 2022: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Example of actions decided on at least 1 salient HRs issue</li> <li>• Not Met: Meets all requirements under score 1</li> <li>• Not Met: Describes how stakeholders involved in decisions about actions taken</li> </ul>
B.2.4	Tracking the effectiveness of actions to respond to human rights risks and impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Describes system for evaluation effectiveness of actions</li> <li>• Not Met: Example of lessons learned from evaluation effectiveness of actions</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Meets all requirements under score 1</li> <li>• Not Met: Involves stakeholders in evaluation effectiveness of actions</li> </ul>
B.2.5	Communicating on human rights impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Provides two examples of comms with stakeholders</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Describes challenges to effective comms and how it is working to address them</li> </ul>

## C. Remedies and Grievance Mechanisms (20% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance mechanism(s) for workers	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Grievance mechanism accessible to all workers: The Company indicates that employees can make complaints regarding 'any suspected violation of any law that applies to the Company and any suspected violation of the Group Values or the Company's Code of Conduct' in multiple ways, also presented in the document, and that include an 'ethics hotline' that can be contacted by mail, email, phone or fax. [Whistle Blower Policy UltraTech, N/A: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Grievance mechanism available in appropriate languages and workers made aware: No information was found on how the grievance mechanisms are available in different languages. Regarding workers awareness about the mechanism, the Company states that 'A communication mechanism will be put in place to create awareness about this policy with the existing employees and for new joiners in all units/zones operating in India', however, this seems to refer to a future action placed in a policy document. It is not clear whether it ensured that workers are aware of the complaint procedure. [Whistle Blower Policy UltraTech, N/A: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> <li>• Not Met: Describes how workers in EX BPs access grievance mechanism: The Company states that the Whistle Blower Policy, in which the grievance mechanisms are described, is equally applicable to third parties. However it is not clear whether the Policy and the grievance mechanisms cover complaints related to its suppliers. Furthermore, in the Annual Report, 'supplier grievance mechanism' is described as one of the engagement platforms with suppliers and contractors. However, no expectations about the supplier establishing the mechanism were found. [Whistle Blower Policy UltraTech, N/A: <a href="http://ultratechcement.com">ultratechcement.com</a>] &amp; [Annual Report 2021-2022, N/A: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> <li>• Not Met: Expects EX BPs to convey expectation to their BPs: .</li> </ul>
C.2	Grievance mechanism(s) for external individuals and communities	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Grievance mechanism accessible to all external individuals and communities: The Company describes the multiple grievance mechanisms in the Whistle Blower Policy, which is stated as 'equally applicable to Third parties' [Whistle Blower Policy UltraTech, N/A: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Grievance mechanism available in appropriate languages and affected stakeholders made aware</li> <li>• Not Met: Describes how external individuals/communities access grievance mechanism</li> <li>• Not Met: Expects EX BPs to convey expectation to their BPs</li> </ul>
C.3	Users are involved in the design and performance of the mechanism(s)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Describes how users engaged on design and performance</li> <li>• Not Met: Provides user engagement examples (at least two) on design and performance</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Describes how users engaged on improvement of mechanism</li> <li>• Not Met: Provides user engagement examples (at least two) on improvement</li> </ul>
C.4	Procedures related to the mechanism(s) are equitable, publicly available and explained	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Describes procedure and timescales for managing complaints or concerns: In the Whistle Blower Policy a workflow graphic sample outlines the procedure for reporting, resolving, and closing a case, with a time scale of two to three days for the case to be verified by the Ethics Hotline and then forwarded to the specific Values Standard Committee that will solve the case; the investigation must be completed within three weeks and the management team must decide on appropriate action within 15 days. The Company also states that 'All such investigations and recommendations shall be completed within 3 weeks of receiving the complaint.' [Whistle Blower Policy UltraTech, N/A: <a href="http://ultratechcement.com">ultratechcement.com</a>] &amp; [ABG Code of Conduct, 09/2006: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> <li>• Not Met: Describes technical, financial, advisory support to enable equal access</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Describe types of outcome to complainant through use of mechanism: The Company states in the Code that 'All employees shall adhere to Aditya Birla Group/the Company policies' and that, for violations of the Code 'the Committee shall recommend the action to be taken against the deviant employee/s. The penal</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>action shall constitute a minimum of written warning and may be withdrawal of last increment/ demotion, dismissal from service and/or even prosecution in a court of law'. However, no information was found on how this information is transmitted to the complainant through the use of the grievance mechanism. [UltraTech Cement Limited Code of Conduct For Employees, 06/2020: <a href="http://ultratechcement.com">ultratechcement.com</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Describes escalation to senior levels / independent adjudicators: In the Whistle Blower Policy, which covers third parties, the Company describes that before being directed to specific forums, the complaints are forwarded to the Ethics Hotline, 'operated by an independent third party vendor'. Also, the complaint can be made directly to the Chairperson of the Company's Audit Committee, the Business Head, the Company Secretary or the Unit Head. However, no evidence was found that this process is available as a resource to challenge the process of the outcome. [Whistle Blower Policy UltraTech, N/A: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> </ul>
C.5	Prohibition of retaliation for raising complaints or concerns	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Public statement prohibiting retaliation against workers/stakeholders: In the Whistle Blower Policy, which covers third parties, it is stated that 'The Business affirms that it will not allow any whistleblower to be victimized for making any complaint. Any kind of victimization of the whistleblower brought to the notice of the Value Standards Committee will be treated as an act warranting disciplinary action and will be treated so.' and that 'As a Company, we condemn any kind of discrimination, harassment, victimization or any other unfair employment practice adopted against whistleblowers. Complete protection will be given to whistleblowers against any unfair practices like retaliation' . [Whistle Blower Policy UltraTech, N/A: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> <li>• Met: Describes practical measures to prevent retaliation: The Company states that 'A whistleblower may choose to keep his/her identity anonymous' and that 'The Value Standards Committee will treat all complaints in a confidential and sensitive manner' [Whistle Blower Policy UltraTech, N/A: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Specifies no legal action, firing or violence: The Company states that condemns 'any kind of discrimination, harassment, victimization or any other unfair employment practice adopted against whistleblowers. Complete protection will be given to whistleblowers against any unfair practices like retaliation, threat or intimidation, termination/suspension of service, disciplinary action, transfer, demotion, refusal of promotion, or the like, including any direct or indirect use of authority to obstruct the whistleblower's right to continue to perform his/her duties/functions in a free and fair manner'. However, no references to legal actions or violence were found [Whistle Blower Policy UltraTech, N/A: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> <li>• Not Met: Expects EX BPs to prohibit retaliation against workers/stakeholders</li> </ul>
C.6	Company involvement with state-based judicial and non-judicial grievance mechanisms	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Complainants not asked to waive legal rights</li> <li>• Not Met: Does not require confidentiality provisions</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Cooperates with state based non judicial mechanisms</li> <li>• Not Met: Example of issue resolved (if applicable)</li> </ul>
C.7	Remedying adverse impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Describes approach taken to remedy adverse HRs impacts: The Company indicates that establishes a 'sturdy process for addressing adverse human rights impact or violation of human rights across any of our operations via a grievance redressal mechanism' and provides 'access to remedy by resolving grievances in a timely and culturally appropriate manner'. However, it does not specify how remedy has been provided in real cases. [Ultra Tech Human Rights, 07/2021: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> <li>• Not Met: Describes how remedy would be provided if no adverse impact identified</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Describes changes to systems, processes and practices to prevent future impacts: The Company states that 'Teams review rules and regulations governing human rights. Also, a quarterly Company-level review is conducted by a central team'. However no further details are presented and no description of</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			changes to systems, processes and practices following provision of remedy were found [Sustainability report 2021-22, 2022: <a href="https://www.ultratechcement.com">ultratechcement.com</a> ] <ul style="list-style-type: none"> <li>• Not Met: Describes approach to monitoring/implementing agreed remedy</li> <li>• Not Met: Describes approach to learning from incidents if no adverse impacts identified</li> </ul>
C.8	Communication on the effectiveness of grievance mechanism(s) and incorporating lessons learned	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Met: Discloses number of grievances filed, addressed or resolved and outcomes achieved: The Company presents the number of filled and pending complaints made by employees related to: 'Sexual Harassment', 'Discrimination at workplace', 'Child Labour', 'Forced Labour/Involuntary Labour', 'Wages' and 'Other human rights related issues'. The Company also states that 1349 complaints were filled in 2021-22 and 5 were pending resolution at close of the year.</li> <li>• Not Met: Example of how lessons from mechanism improved HRs management system</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Describes process to evaluate mechanism and changes made as a result</li> <li>• Not Met: Describes procedures to address delays of outcomes agreed with stakeholders</li> </ul>

### D. Performance: Company Human Rights Practices (25% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.3.1	Living wage (in own extractive operations, which includes JVs)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: Pays living wage or sets time-bound target</li> <li>• Not Met: Describes how living wage determined</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Achieved paying living wage</li> <li>• Not Met: Reviews definition living wage with unions</li> </ul>
D.3.2	Transparency and accountability (in own extractive operations, which includes JVs)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: Member of EITI: The company is not listed as member of the Extractive Industries Transparency Initiative [EITI, 11/2022: <a href="https://www.eiti.org">eiti.org</a>]</li> <li>• Not Met: Reports of taxes and revenues beyond legal minimums: The Company reports taxes and revenue payments. However, no evidence found of disclosure going beyond India [Integrated and Sustainability Report 2022-23, 31/03/2023: <a href="https://www.ultratechcement.com">ultratechcement.com</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Reports taxes and revenue by country</li> <li>• Not Met: Steps taken to promote transparency in non EITI countries</li> <li>• Not Met: Provides example of contracts for terms of exploitation for countries without disclosure requirements</li> </ul>
D.3.3	Freedom of association and collective bargaining (in own extractive operations, which includes JVs)	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not Met: Measures to prohibit violence/retaliation against workers for joining trade union: The Company indicates that endeavours to 'Respect the right of all workers to form and join a trade union of their choice without fear of intimidation or reprisal, in accordance with national law' and that 67% of the permanent workers are members of association(s) or Unions recognised. However, as indicated in A.1.2.a, it is not clear whether it is committed to respect freedom of association in all contexts and locations (i.e. alternative mechanisms for those countries where there are legal restrictions to the exercise of these rights), as the Company indicates that it respects these rights 'in accordance with national law'. [Human Rights Policy, 28/03/2018: <a href="https://www.sustainability.adityabirla.com">sustainability.adityabirla.com</a>] &amp; [Annual Report 2021-2022, N/A: <a href="https://www.ultratechcement.com">ultratechcement.com</a>]</li> <li>• Met: Discloses % of total direct operations covered by CB agreements: The Company discloses that 28,02% of its employees are represented by an independent trade union [Sustainability report 2021-22, 2022: <a href="https://www.ultratechcement.com">ultratechcement.com</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not Met: Meets both requirements under score 1</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.3.4	Health and safety: Fatalities, lost days, injury, occupational disease rates (in own extractive operations, which includes JVs)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Describes process to identify H&amp;S risks and impacts: The Company states that to 'identify areas of concern and build capability to continuously enhance our systems that minimise risks of injury and reduce facilities' it uses: 'Internal audit (FPSA-First Party Safety Audit), Safety Behaviour Observation (SBO), Engineering controls'. It also indicates that 'We use data analytics to gain insights about safety at the facilities on the basis of safety observations and near misses. A granular analysis (section/area-wise, contractor wise, standard-wise among others) is made available to the facilities to enable them take corrective actions with a focused risk-based approach'. The company also conducts 'qualitative and quantitative exposure assessments (QLEA &amp; QNEA respectively) regularly and align medical examinations accordingly. The recommendations are implemented across our facilities'. [Sustainability report 2021-22, 2022: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> <li>• Met: Discloses injury rate or lost days for last reporting period: The Company discloses the number of 'Total recordable work-related injuries' and the 'Lost Time Injury Frequency Rate (LTIFR)' [Integrated and Sustainability Report 2022-23, 31/03/2023: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> <li>• Met: Discloses fatalities for last reporting period: The Company discloses that 2 fatalities of directly employed and 5 fatalities of indirectly employed happened during the 2021-2022 period [Sustainability report 2021-22, 2022: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> <li>• Not Met: Discloses occupational disease rate for last reporting period</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Set targets for H&amp;S performance: The Company sets a targets of '&lt;0.25 Lost Time Injury Frequency Rate (LTIFR)' and of 'Zero fatality', however, no target of occupational disease rate was found [Sustainability report 2021-22, 2022: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> <li>• Not Met: Met targets or explains why not or actions to improve H&amp;S management systems: The Company reached the target of the 'Lost Time Injury Frequency Rate' and, regarding the unfulfilled fatality target, states that 'We have made efforts to strengthen safety procedures and practices at the concerned plants'. However, no explanation was found as to why the target was not met, or specific measures to improve management systems. [Sustainability report 2021-22, 2022: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> </ul>
D.3.5	Indigenous peoples' rights and free prior and informed consent (FPIC) (in own extractive operations, which includes JVs)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Process to identify/recognise indigenous rights holders: The Company states that the Human Rights Due Diligence process that it has developed to 'proactively identify and assess potential impacts and risks related to respecting human rights' covers various stakeholder groups. One of them is indigenous people. However, no information related to the process to identify and recognise affected indigenous peoples was found. [Sustainability report 2021-22, 2022: <a href="http://ultratechcement.com">ultratechcement.com</a>]</li> <li>• Not Met: Describes how indigenous communities are engage during assessment</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Commitment to FPIC</li> <li>• Not Met: Recent example of obtaining FPIC or not pursuing indigenous people's land/resources</li> </ul>
D.3.6	Land rights: Land acquisition (in own extractive operations, which includes JVs)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Describes approach to indentifying lang tenure rights holders and negotiating compensation</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Describes approach to compensation including valuation</li> <li>• Not Met: Describes steps to meet IFC PS 5 in state deals</li> </ul>
D.3.7	Security (in own extractive operations, which includes JVs)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Describes security implementation (incl. VPs or ICOC) and provides an example</li> <li>• Not Met: Ensures Business Partners/JVs follow security approach</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Security and HRs assessment includes input from local communities</li> <li>• Not Met: Two examples of working with local communities to improve security</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.3.8	Water and sanitation (in own extractive operations, which includes JVs)	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Met: Describes preventative/corrective action plans for water and sanitation risks: The Company indicates that has 'Environment, Health and Safety (EHS) management systems to monitor and address concerns', covering water related issues. It also states that in India the 'Indian Water Tool (IWT)' is used to evaluate water-related risks. The Company commits to the pledge of 'World Business Council for Sustainable Development's Water and Sanitation and Hygiene' ("WASH") to provide safe drinking water, sanitation and hygiene across all its operations', and states that 'Some of our facilities are located in water stressed regions, hence, it is our duty to give back more water to the community than we extract'; this is done through initiatives such as 'sewage treatment plants', 'recycling of industrial wastewater', construction of 'water tanks and installation of piped water supply', 'ground water recharge structures, rainwater harvesting structures, check dams and other structures that help maintain water levels'. [Sustainability report 2021-22, 2022: <a href="https://ultratechcement.com">ultratechcement.com</a>] &amp; [Annual Report 2021-2022, N/A: <a href="https://ultratechcement.com">ultratechcement.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Sets targets on water stewardship that consider water use by local communities: The Company has set a target to be 5 times water positive ('return more water to the community than we consume') by 2024 [Sustainability report 2021-22, 2022: <a href="https://ultratechcement.com">ultratechcement.com</a>]</li> <li>• Met: Reports progress in meeting targets and trends demonstrating progress: The Company achieved to be '3.8 times water positive' and to use 11.03% of recycled water in cement operations during 2021-2022. [Sustainability report 2021-22, 2022: <a href="https://ultratechcement.com">ultratechcement.com</a>]</li> </ul>
D.3.9	Women's rights (in own extractive operations, which include JVs)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not Met: Describes processes to stop harassment and violence against women: The Company commits to the prohibition of harassment and violence against women in the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, the Human Rights Policy and the Anti-Harassment and Discrimination Policy, and presents grievance mechanisms to denounce and address violations on these policies in the Whistle Blower Policy. However, no description of specific measures to address this topic were found. [Sustainability report 2021-22, 2022: <a href="https://ultratechcement.com">ultratechcement.com</a>] &amp; [Whistle Blower Policy UltraTech, N/A: <a href="https://ultratechcement.com">ultratechcement.com</a>]</li> <li>• Not Met: Working conditions take into account gender issues</li> <li>• Not Met: Measures and steps to address gender pay gap at all levels of employment: The Company describes that 'The ratio of basic salary and remuneration for women to men during the reporting period was 0.7 for executive (leaders) level employees, 0.9 for management level employees and 0.9 for non-management level employees'. However, no measures to address these gaps were found [Sustainability report 2021-22, 2022: <a href="https://ultratechcement.com">ultratechcement.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not Met: Meets all requirements under score 1</li> <li>• Not Met: Provides analysis of trends demonstrating closing gender pay gap</li> </ul>

### E. Performance: Responses to Serious Allegations (20% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
E(1).0	Serious allegation No 1		No allegations meeting the CHRB severity threshold were found, and so the score of 16.25 out of 80 points scored in themes A-D has been applied to produce a score of 4.06 out of 20 points for theme E.

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