

<b>Title</b>	HR P 31 Human Rights and Labour Policy		
<b>Policy Number</b>	31	<b>Version</b>	01
<b>Effective from</b>	1 <sup>st</sup> Dec 2023	<b>Amendment Date (Last)</b>	1 <sup>st</sup> Apr 2026
<b>Review History (Dates)</b>	1 <sup>st</sup> Apr 2026	<b>Next Review Date</b>	1 <sup>st</sup> Jan 2028
<b>Process Owner</b>	Amit Sawant <a href="mailto:amit.sawant@acg-world.com">amit.sawant@acg-world.com</a>		
<p><i>In case of any doubts or clarifications on this policy, please reach out to your Business HR Head. If in case you still need further clarifications, please feel free to contact the process owner.</i></p>			

## Introduction

At ACG, we are committed to respect the basic rights of all stakeholders that it encounters through products, services, contracts, purchases, and other business operations. The Company respects the human rights of its customers, associates, suppliers, partner companies and the community, in accordance with applicable laws.

This policy is aligned with internationally recognized standards, including:

- UN Global Compact
- United Nations Declaration on Human Rights
- ILO Declaration on Fundamental Principles and Rights at Work
- United Nations Guiding Principles on Business and Human Rights
- ACG Code of Conduct.

We are committed to identifying, preventing, mitigating, and addressing adverse human rights impacts arising from our business activities through robust due diligence and governance mechanisms.

## Objective

The policy aims to:

- Ensure fair, ethical, and lawful treatment of all associates
- Uphold zero tolerance for human rights violations, including child labour, forced labour, and discrimination.
- Ensure compliance with all applicable labour laws and international standards
- Promote a safe, inclusive, and respectful workplace

## Scope & Applicability

This policy is applicable to all ACG associates (Company associates, Contract associates and sub-contractors working on our site) including its affiliates, subsidiaries, and Joint Ventures globally. This policy is also applicable to our suppliers and partners, sellers & other people impacted by our value chain in ACG.

## Internal References

- ACG Code of conduct.
- Grievance Redressal policy.
- Prevention & Redressal of sexual harassment at workplace.
- Medclaim process note.
- Business Ethics Policy.

**Our Values:**

**Caring** - We care for humans, communities, and the environment. We care about the highest quality and standards in our work, performance, and results.

**Collaborative** - We work together and get things done. People inside and outside the Company partner with each other. No matter what the work is, we are a team.

**Progressive** - We think ahead, and we make plans. We take risks. We provide a fail-safe environment for our people.

**Child Labor**

ACG prohibits the employment of child labour across its operations and value chain. The Company ensures that all associates meet the minimum legal working age as defined by applicable local laws, and in any case, not less than 15 years unless permitted by international conventions and legislation. Robust age verification processes are implemented, and ACG does not engage with suppliers or partners who employ child labour.

**Forced Labour & Human Trafficking**

ACG follows a zero-tolerance approach towards all forms of forced or compulsory labour, human trafficking, and modern slavery, including servitude and exploitation. The Company ensures that all employment is voluntary and free from coercion. This commitment extends to all suppliers and service providers, who are also required to adhere to ACG's Third-Party Code of Conduct.

**Equal opportunity and non-discrimination**

ACG is committed to fostering an inclusive and equitable workplace by ensuring that there is no discrimination based on gender, caste, race, colour, religion, age, disability, marital status, sexual orientation, nationality, or any other protected characteristic. All employment-related decisions, including hiring, promotion, and compensation, are based solely on merit, qualifications, and performance.

**Freedom of association & Collective bargaining**

ACG respects the rights of associates to freedom of association and collective bargaining, in accordance with applicable local laws, including the right to join a union and to engage in voluntary negotiations. The Company is committed to fostering open, transparent, and constructive relationships with employee representative bodies and trade unions at both local and national levels. ACG also supports ongoing social dialogue at regional and global levels and, where applicable, enters into bi-partite agreements to promote and protect the rights and interests of workers.

**Work Hours, Wages, and Benefits**

ACG ensures that associates are compensated fairly and competitively in line with industry standards and local labour market conditions. The Company complies with all applicable laws relating to wages, working hours, overtime, and benefits, and where such laws are absent, aligns with internationally recognized labour standards.

### **Safe & Healthy workplace**

ACG recognizes health and safety as a fundamental right of all associates and is committed to providing a safe and healthy work environment. The Company complies with all applicable occupational health and safety laws and continuously strives to enhance workplace safety standards and practices.

### **Workplace Security**

ACG is committed to maintaining a workplace that is free from violence, harassment, intimidation, and any form of unsafe or disruptive behaviour. The Company does not tolerate any actions or conduct that violate the dignity of individuals and ensures a respectful and secure working environment for all.

### **Community & Stakeholder Engagement**

ACG actively engages with stakeholders and local communities to address human rights and labour-related concerns. The Company is committed to respecting local cultures and heritage, particularly of vulnerable groups, and works towards building sustainable and constructive relationships within the communities in which it operates.

### **Communication & Training**

This Policy shall be circulated to internal and external stakeholders through specific communication initiatives. Training initiatives will be carried out to ensure that the Policy is properly understood by all ACG associates. Additionally, ACG is committed to respecting and preserving the culture and heritage of local communities, including socially vulnerable groups impacted by its operations, and will actively work towards building constructive and inclusive relationships with such communities to ensure broad-based support for its operations.

### **Policy Application**

All ACG associates are expected to adhere to the principles outlined in this policy at all times, including within the workplace and during external work-related engagements such as meetings, social events, and official travel. The standards of conduct defined in this policy apply consistently across all professional interactions and environments.

### **ACG strives to**

Be an equal opportunity employer where all associates are treated with respect and dignity and are evaluated solely based on their performance and merit. The organization is committed to regularly measuring, monitoring, and reporting progress against this policy, and to conducting periodic reviews to ensure effective implementation and continuous improvement in managing human rights.

### **Revision**

This policy will be revised periodically to ensure its adequacy & effective implementation. It is reviewed by our Board member and any change in the policy is subject to approval.

### **Human Rights Impact Assessment**

ACG conducts periodic human rights risk assessments across its stakeholder ecosystem through independent agencies to identify potential human rights risks, evaluate the effectiveness of existing controls, and gather stakeholder feedback. The Human Rights Impact Assessment (HRIA) process is led by the Group Sustainability team in collaboration with the Human Resources function.

### Disclosure

ACG discloses the findings of its human rights risk assessments in its Annual Sustainability Report, in alignment with Global Reporting Initiative (GRI) standards. Disclosure practices are continuously refined to ensure transparency, materiality, and alignment with global reporting frameworks.

### Grievance mechanism

ACG is committed to addressing human rights concerns through an established grievance mechanism. All grievances shall be handled in accordance with the Company's **Grievance Redressal Policy**, and the complete procedure, including reporting, evaluation, investigation, and remediation, shall be governed by the provisions outlined therein.

*If you feel that any part of this policy is not in congruence with ACG values or if you want to share any suggestions or potential improvements, please feel free to write to [hr.policies@acg-world.com](mailto:hr.policies@acg-world.com).*