

Business Responsibility & Sustainability Reporting

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity	L26940GJ2011PLC171878
2. Name of the Listed Entity	Orient Cement Limited
3. Year of incorporation	2011
4. Registered office address	Adani Corporate House Shantigram, Near Vaishno Devi Circle, S. G. Highway, Ahmedabad – 382421, Gujarat, India
5. Corporate address	Adani Corporate House Shantigram, Near Vaishno Devi Circle, S. G. Highway, Ahmedabad – 382421, Gujarat, India
6. E-mail	investors.relation@adani.com
7. Telephone	+91 79-2656 5555
8. Website	https://orientcement.com/
9. Financial year for which reporting is being done	FY 2025-26
10. Name of the Stock Exchange(s) where shares are listed	NSE and BSE
11. Paid-up Capital	₹ 20,54,59,873
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Neeru Bansal Address: Adani Corporate House, Shantigram, Near Vaishno Devi Circle, S.G. Highway, Ahmedabad – 382421 Contact: +919825386934 E-mail ID: neeru.bansal@adani.com
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Disclosures made in this report are on a standalone basis for all Integrated Units, Grinding units and mines.
14. Name of assurance provider	SGS India Private Limited
15. Type of the assurance obtained	Limited Assurance as per International Standard Assurance Engagement (ISAE) 3000 (revised) and ISAE (3410)

II. Products/services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Cement, Clinker	100%

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

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Cement, Clinker	23941	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	3	32	35
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National	12 States and 115 districts
International	0

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

Nil, we are not doing export of our products.

c. A brief on types of customers

Individual Home Builders, Developers, Infrastructure projects, Masons and Contractors, and Professionals, etc.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1	Permanent (D)	577	561	97.23%	16	2.77%
2	Other than Permanent (E)	0	0	0%	0	0%
3	Total employees (D + E)	577	561	97.23%	16	2.77%
WORKERS						
4	Permanent (F)	487	462	94.87%	25	5.13%
5	Other than Permanent (G)	6	6	100%	0	0%
6	Total workers (F + G)	493	468	94.93%	25	5.07%

b. Differently abled Employees and workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1	Permanent (D)	2	2	100%	0	0%
2	Other than Permanent (E)	0	0	0%	0	0%
3	Total differently abled employees (D + E)	2	2	100%	0	0%
DIFFERENTLY ABLED WORKERS						
4	Permanent (F)	0	0	0%	0	0%
5	Other than permanent (G)	0	0	0%	0	0%
6	Total differently abled workers (F + G)	0	0	0%	0	0%

21. Participation/ Inclusion/ Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	6	1	16.67%
Key Management Personnel	2	1	50%

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)			FY 2023-24 (Prior to the Previous Financial Year)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	37.68%	70.59%	38.87%	15.27%	0.48%	15.75%	16.84%	0.83%	17.67%
Permanent Workers	3.96%	12.24%	4.38%	2.58%	0.43%	3.00%	2.31%	0.00%	2.31%

V. Holding, Subsidiary and Associate Companies (including joint ventures)**23. a. Names of holding/ subsidiary / associate companies / joint ventures**

Sr. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Ambuja Cements Limited	Holding	72.66	Yes

VI. CSR Details**24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No): Yes**

(ii) Turnover (in ₹): 2,793 crores

(iii) Net worth (in ₹): 2,146 crores

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 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes (https://www.adanifoundation.org/Contact-Us)	5	1		0	0	
Investors (other than shareholders)	Yes (investors.relation@adani.com)	0	0		0	0	
Shareholders	Yes (investors.relation@adani.com)	3	0		0	0	

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 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Employees and workers	Yes (https://orientcement.com/wp-content/uploads/2026/04/Orient-Cement_Whistle-Blower.pdf)	0	0		3	0	
Customers	Yes (consumer.care@adani.com)	0	0		112	6	
Value Chain Partners	Yes (consumer.care@adani.com)	1	1		0	0	
Other	Yes (consumer.care@adani.com)	4	0		0	0	

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

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Water management	Risk and Opportunity	Risk - Water being a shared resource, it is essential for business to use it in a responsible way. The risks can be conflicts with local communities and stakeholders over water rights and usage, potential water scarcity or quality issues due to over-extraction or pollution, and regulatory constraints on water abstraction permits or discharge standards. Opportunity - By demonstrating commitment to conserving water resources, we can build stronger relationships with local communities and government. This will help us in securing and maintaining social licenses to operate, especially in water-stressed regions. In future, the company may qualify for government incentives aimed at promoting water conservation and sustainability initiatives.	We have been investing in rainwater harvesting initiatives, restoring village ponds, construction of check dams, water conservation at closed mines and groundwater recharge for a long time to mitigate the risk. As a result, the company is now water positive. The company uses more than 42% of its water requirements in cement manufacturing from harvested rainwater	Negative/ Positive

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	Air quality	Risk	Exposure to dust, Sox, Nox and other pollutants from cement plants can lead to respiratory issues among employees and nearby communities. This may lead to increased costs associated with healthcare for affected employees, and insurance premiums. The company may also face opposition, protests and even legal restrictions on its operations.	We focus on improving air quality in the surrounding environment. We monitor the plants' stack emissions through the Continuous Emission Monitoring System. We install and maintain air pollution control measures such as bag filters and ESPs.	Negative
3	Circular Economy	Opportunity	Circular economy offers great opportunity to lower the use of natural resources and fossil fuels in cement production and reduces carbon emissions.	-	Positive
4	Climate and Energy	Risk and Opportunity	Risk - Climate change poses multiple physical risks like flooding, temperature rise, water stress etc. Emerging and potential regulations may introduce or escalate regulatory risks. These extreme weather events can cause infrastructure damage, may hinder the supply chain network affecting timely delivery of raw materials and finished products. Opportunity - Energy cost is a major cost in cement manufacturing. We continuously strive to reduce our specific thermal energy consumption and specific electrical energy consumption to optimise our energy costs. In addition, it is directly related to carbon emissions and by optimising energy consumption and use of green power, we can lower our carbon emissions.	The Company has approximately 53% of products in its portfolio which are blended products with lower carbon footprint. Further, we are investing more and more in renewal energy and green energy from WHRS. In addition, we have set ambitious targets for Thermal Substitution Rates (TSR) by using alternate fuels.	Negative/ Positive

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Biodiversity	Risk and Opportunity	Risk - Land disturbance and habitat fragmentation from operational activities can lead to biodiversity degradation. Opportunity - Restored ecosystems can provide long-term environmental benefits, including enhanced ecosystem services such as water filtration, carbon sequestration, and soil preservation. These benefits not only contribute to global environmental goals but also can have positive economic implications for the company and local communities in the long run.	We adhere to Indian national regulations and are a signatory to India Business and Biodiversity Initiative (IBBI) of the Confederation of Indian Industry (CII), and Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ). We assess the impacts on biodiversity and ecosystem services through KPIs. This helps in conservation of the ecosystem. The parent company Ambuja Cements Limited is a TNFD adopter company.	Negative/ Positive
6	Sustainable Construction	Opportunity	Intervention of sustainable practices and technologies such as use of supplementary cementitious materials, increased Thermal Substitution Rate (TSR), and efficient concrete use help drive down carbon emissions from cement production and hence help to reduce the carbon footprint.	-	Positive
7	Human Capital Development	Opportunity	Through continuous learning and development and strengthened employee relations, we can mitigate succession planning risks, address skills gaps and ensure continuity of leadership and expertise. It will also help in being competitive in the marketplace and stay ahead of trends. Human Capital development will also contribute to an overall learning culture in the organisation.	-	Positive
8	Diversity and Inclusion	Opportunity	Employee diversity leads to increased creativity and innovation, improved communication and teamwork, and a greater understanding and appreciation of different cultures. Additionally, a diverse workforce can help to attract and retain top talent and can provide a competitive advantage for organisations.	-	Positive

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
9	Human Rights	Risk and Opportunity	<p>Risk - Concerns related to child/forced labour, discrimination or any other human rights-related aspects within the workforce and value chain may lead to statutory violations which may negatively impact the brand image.</p> <p>Opportunity - Alignment with the human rights principles and procedures safeguard the employees and value chain partners and ensure zero incidents of non-compliance with regards to International and National Human Rights Standards and Regulations.</p>	<p>We are committed to respecting and promoting human rights across the value chain by inculcating a human rights policy. The policy is in line with The Universal Declaration of Human Rights, Social Accountability 8000 (SA8000) Standard and International Treaties & Conventions related to Human Rights.</p>	Negative/ Positive
10	Occupational Health and Safety	Risk and Opportunity	<p>Risk - Failure to protect workers from occupational hazards can result in legal action, fines, and compensation claims against the company. These risks can lead to significant financial liabilities and damage the company's reputation. Also, potential employees may hesitate from joining the company, and current employees may leave if they perceive their health and safety are not adequately protected, leading to challenges in attracting and retaining a skilled workforce.</p> <p>Opportunity - By prioritising the well-being of all employees and workers, the company can enhance its employer brand, making it a more attractive place to work. Employees are more likely to join and stay with a company that prioritises their well-being, leading to lower turnover rates and higher employee satisfaction.</p>	<p>We have developed safety initiatives including competency development, training, audits, inspections, surveys; 'We Care' initiatives, Critical Control Management to prevent unwanted events, and especial cross-functional teams to drive process safety. Also, we conduct safety audits across our manufacturing sites to ensure that the actions are timely closed and implemented.</p>	Negative/ Positive
11	Community Relations	Opportunity	Uplifting livelihood opportunities improves community relations which is essential for the social license to operate. Also, a healthy community will ensure availability of strong local labour force, if required at any given point of time.	-	Positive

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
12	Customer Relationship Management	Opportunity	CRM empowers to build a positive customer experience based on relevant real-time information and customer needs that matters to the business. It would enable data driven decision making, improved customer experience and hence drive growth in business by increasing loyalty and enhancing relations.	-	Positive
13	Corporate Governance and business ethics	Opportunity	Effective governance mechanism in the organisation gives an opportunity of building greater trust among the stakeholders and creates long-term value for them.	-	Positive
14	Risk Management	Opportunity	Enhanced Risk awareness and in-place emergency preparedness plans help to better foresee risks that may emerge due to climate change, regulations, sustained supply of raw material, funds, etc. and geopolitical developments. This helps to stay one step ahead and ensure business continuity and regulatory resilience.	-	Positive
15	Sustainable Supply Chain	Risk & Opportunity	<p>Risk - Improper usage of resources, human rights violations, non-compliance with Supplier Code of Conduct, zero adoption of sustainable practices by suppliers can adversely impact on the environment, social wellbeing, value chain and brand image. Additionally, it might also lead to cases of regulatory non-compliances and fines.</p> <p>Opportunity - The company can leverage suppliers near operations to reduce costs, for greater control, quicker response and helps in cutting down significant emissions related to transportation.</p>	Supply chain and sourcing process has a direct impact on the environment and communities such as emissions, circular economy, water usage, biodiversity, material usage and human rights. We have taken measures to ensure ESG competency of suppliers while onboarding as well as ESG assessment of suppliers. Corrective actions are taken where there are gaps.	Negative/ Positive

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
16	Information technology and data privacy	Risk & Opportunity	<p>Risk - Instances of information security breaches could lead to loss of sensitive data of customers including personal information. It could also lead to increased media scrutiny resulting in a loss of stakeholder trust, company reputation and regulatory fines or penalties.</p> <p>Opportunity - In the ever-evolving landscape of digitalisation and innovation, monitoring and analysis of data in real time would lead to quicker identification and resolution of issues. As a result, this will ensure management of systems and processes more effectively.</p>	With increased digitisation, and heavy dependence on technology systems, it has become critical for us to ensure implementation of SOPs and policies, conduct periodic internal and external (third-party) audits and tests to check the resilience of the IT infrastructure from hackers, cyber-attacks, malware etc.	Positive and Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC (National Guidelines on Responsible Business Conduct) Principles and Core Elements.

Disclosure Questions	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)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	https://orientcement.com/disclosure-reg-46/codes-and-policies/								
2 Whether the entity has translated the policy into procedures. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3 Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes, Value chain partners are expected to comply the applicable policies of the Company while executing any work for the company								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9											
4 Name of the national and international codes / certifications /labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	-	ISO 14001:2015	-	ISO 9001:2015	-	ISO 50001:2018	-	ISO 45001:2018	-	ISO 27001:2013	-	GHG Protocol	-	Cement Sustainability Initiative of WBCSD	-	TNFD	-	LeadIT	-	GCCA
5 Specific commitments, goals and targets set by the entity with defined timelines, if any.	1.	Reduction in GHG emissions																		
	2.	Increase the capacity of Waste recovery system (WHRS)																		
	3.	Increase the utilisation of AFR																		
	4.	Increase the number of beneficiaries																		
	5.	Zero harm vision to life.																		
6 Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Gross Scope 1: 640 Kg CO ₂ /ton of Cementitious materials Scope 2: 4 Kg CO ₂ /ton of Cementitious materials Consumed 1.14 million tonnes of waste derived resources 1.2x Water Positive 0.31 million CSR Outreach till FY'26 0.53 million trees planted till FY'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 the disclosure)	<p>FY 2025–26 has been a pivotal year for Orient Cement Limited, marking our integration into the Adani Cement Business. Sustainability remains central to our corporate strategy, and we continue to embed environmental stewardship, social responsibility, and governance excellence across all our operations.</p> <p>This year, we significantly accelerated our renewable energy adoption, achieving a 41% share of green power in our overall energy mix. Our investments in R&D and breakthrough technologies are enabling us to reduce fossil fuel dependency, optimise clinker factor, and lower carbon intensity.</p> <p>Our leadership in circular economy practices continues to set new industry benchmarks. We used 1.14 million tonnes of waste-derived resources, achieved water positivity of 1.2 x, and planted over 0.53 million trees till FY'26.</p> <p>Our CSR Outreach is 0.31 million through interventions in healthcare, education, water management, skill development, and women empowerment. These initiatives reinforce our belief that sustainability creates shared value for both communities and business.</p>								
8 Details of the highest authority responsible for implementation and oversight of the Business Responsibility policies.	CEO and Whole Time Director								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
9 Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes. There is a dedicated Board Committee known as 'Corporate Responsibility Committee' (CRC), consisting of Independent Directors. This committee is responsible for overseeing sustainability-related performance and apprise the Board. The committee meets every quarter, oversees the strategy and performance on KPIs defined and guides the business to improve it.								

10 Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee									Frequency (Annually/Half yearly/ Quarterly/Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Corporate Responsibility Committee periodically reviews policies and updates are made if required. Performance is monitored every quarter									Quarterly and then annually at a consolidated level								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company is Compliant with relevant principles, applicable rules and regulations. Compliance to the regulatory requirement is reviewed on regular basis and as per the requirement.																	

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.	P1	P2	P3	P4	P5	P6	P7	P8	P9
		Yes. Internal Controls and Processes are put in place, and its assessment and monitoring are being done by an external agency								

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)									
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

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorised as "Essential" and "Leadership". While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

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	22	Update on Cement Sector by CLSA	83%
		Ametha and Kymore Plant visit and knowledge sharing on Cement Operations	83%
		Our Digital Agenda	83%
		Changing way we work: Data and Agents	83%
		Digital Culture/Talent	83%
		Digital and AI in action: sector deep dives	83%
		Security as #1: OT	83%
		JV for AI: AI Labs	83%
		Digital and AI in action: Energy ENOC	83%
		Cement (CNOC)	83%
		Logistics (CEO's perspective) (LNOC) and Port	83%
		How is Digital/AI helping Dharavi redevelopment	83%
		H1 FY 26 Update Group Finance Team	83%
		Khavda Project Update	83%
		ESG - Global Trends & Directors' Liabilities External Expert Speaker	83%
		Board Effectiveness - Panel Discussion	83%
		Adani Group - Building Sustainable Infrastructure with Financial Discipline and Global Competitiveness	100%
		India's Capex Super Cycle -Created at Scale, Enabling Growth & Delivering Impact	100%
		Adani ESG paradigm - Green, Inclusive & Responsible – Adani Commitment	100%
		Fireside Chat: Energy Transition, Productivity focus and driving Digital Infra – The Adani Way	100%
Showcase - Digital Transformation	100%		
Showcase - Treasury in Action	100%		

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
Key Managerial Personnel	22	Update on Cement Sector by CLSA	100%
		Ametha and Kymore Plant visit and knowledge sharing on Cement Operations	100%
		Our Digital Agenda	100%
		Changing way we work: Data and Agents	100%
		Digital Culture/Talent	100%
		Digital and AI in action: sector deep dives	100%
		Security as #1: OT	100%
		JV for AI: AI Labs	100%
		Digital and AI in action: Energy ENOC	100%
		Cement (CNOC)	100%
		Logistics (CEO's perspective) (LNOC) and Port	100%
		How is Digital/AI helping Dharavi redevelopment	100%
		H1 FY 26 Update Group Finance Team	100%
		Khavda Project Update	100%
		ESG - Global Trends & Directors' Liabilities External Expert Speaker	100%
		Board Effectiveness - Panel Discussion	100%
		Adani Group - Building Sustainable Infrastructure with Financial Discipline and Global Competitiveness	100%
		India's Capex Super Cycle -Created at Scale, Enabling Growth & Delivering Impact	100%
		Adani ESG paradigm - Green, Inclusive & Responsible – Adani Commitment	100%
		Fireside Chat: Energy Transition, Productivity focus and driving Digital Infra – The Adani Way	100%
		Showcase - Digital Transformation	100%
		Showcase - Treasury in Action	100%
Employees other than BoD and KMPs Workers	10409	512	100%
Workers	830	25	100%

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 one 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	Principle 4	BSE Limited	₹ 1,34,000	The Company received intimation from BSE Limited and National Stock Exchange of India Limited (NSE) regarding levy of fines for non-compliance with Regulation 17(1A) of the SEBI (LODR) Regulations, 2015. The Company had submitted a waiver application to the Stock Exchanges; however, the same was rejected by BSE Limited. Consequently, BSE levied an aggregate fine of ₹ 1,34,000 in accordance with Chapter VII(A) – Penal Action for Non-Compliance under SEBI Master Circular dated November 11, 2024, which has been duly paid by the Company.	No
Settlement	Nil	Nil	Nil	Nil	Nil
Compounding fee	Nil	Nil	Nil	Nil	Nil

Non-Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)	
Imprisonment	0	0	0	0	
Punishment	0	0	0	0	

3. Of the instances disclosed in Question 2 above, details of the Appeal/Revision preferred in cases where monetary or non-monetary action has been appealed.

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Nil	Nil

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

Yes,

<https://orientcement.com/wp-content/uploads/2025/06/Anti-Corruption-and-Anti-Bribery-Policy.pdf>

We are committed to upholding the highest standards of ethical business conduct and fully comply with all applicable anti-corruption and anti-bribery laws and regulations. Our anti-corruption and anti-bribery policy sets clear expectations for employee behavior, strictly prohibiting any form of bribery, corruption, or unethical practices. We place strong emphasis on accountability and transparency across all aspects of our operations and have established rigorous measures to address and prevent any instances of non-compliance.

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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
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 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
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, as there were no cases.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days accounts payable	83	38

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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of purchases	a. Purchases from trading houses as % of total purchases	Nil	31%
	b. Number of trading houses where purchases are made	Nil	111
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	Nil	92
Concentration of Sales	a. Sales to dealers /distributors as % of total sales	39%	44%
	b. Number of dealers /distributors to whom sales are made	1,683	2,268
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	9.35%	8%

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Share of RPTs in	a. Purchases (Purchases with related parties/total purchases)	20%	Nil
	b. Sales (Sales to related parties/Total Sales)	74%	Nil
	c. Loans & advances (Loans & Advances given to related parties/Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties/ Total Investments made)	Nil	Nil

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	Percentage of value chain partners covered (by value of business done with such partners) under the awareness programmes
31830 (IHB Awareness Programs)	Do's & Don't of Construction, Choosing Right Materials & Practices, Choosing Right Contractor, etc.	The programs covered 739500 no. of Individual house builders
28270 (Contractor Awareness Programs)	Project Management, Steel Estimation & Detailing, Cement Manufacturing and Usage, etc.	The programs covered 785700 no. of contractors
990 (Professional Awareness Programs)	New trends in construction, Advance Construction materials & technology, Sustainability Construction Practices, etc.	The programs covered 30100 no. of professionals
2 (Suppliers Awareness Program)	India NDC, SDG, Climate Change, GHG Inventory, Environmental Management, Human Rights Ethics, Transparency and Accountability	The programs covered 144 no. of suppliers
330 (Dealers Awareness Program)	New trends in construction, Advance Construction materials & technology, Sustainability Construction Practices, etc.	The programs covered 9667 no. of dealers

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, Orient Cement Limited has instituted robust processes to identify, avoid, and manage conflicts of interest involving members of its Board. The Company operates under a comprehensive Code of Conduct for Directors and senior management, which explicitly prohibits situations where personal interests may conflict with fiduciary responsibilities. Directors are required to make timely disclosures of any direct or indirect interests that could influence their judgment or decision-making. In addition, Orient Cement Limited mandates annual compliance confirmations from its Board members and senior executives to ensure adherence to the Code and maintain transparency.

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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	Details of improvements in environmental and social impact
R&D	₹ 1.05 Cr	0.47%	New Product Development with lower Clinker usage, Studies on calcined clay (CC), enhancing use of alternative materials, lowering of heat of hydration (HOC), Evaluation of Hazardous & heavy elements in Raw materials,
Capex	₹ 3 Cr	68.60%	Efficiency Improvement, Automation, Overall, Clinker factor reduction by 1% in Blended products (PPC/PSC/PCC) by optimising Product Mix under Circular Economy - Higher Utilisation of Mineral Inorganic Component (MIC) and byproduct.

#This amount spend is at Adani Cement level.

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)

Yes

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

Yes

- The Company has established a comprehensive Supplier Code of Conduct that supports the integration of ESG principles into its procurement practices.
- Robust procedures are in place to ensure sustainable sourcing. All vendors undergo ESG Assessment at the time of on-boarding.
- In line with its commitment to sustainability, over 99% of the Company's input materials are sourced locally within India.
- A significant portion of the Company's raw materials consists of recycled inputs, including industrial, municipal, and agricultural waste.

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

- The Company does not reclaim its products (cement) as it is not required, but adheres to circular economy principles during manufacturing and at the end of life.
- The Company reclaim its plastics (packaging) and co-process it in cement kilns (60%) and send it to registered recyclers (40%) as per requirements of Extended Producer Responsibility (EPR) in India.
- The cement manufacturing process does not generate e-waste; however, e-waste from office operations is responsibly send to registered recyclers at the end of life.
- The major portion of hazardous waste generated during operations is co-processed in kilns within the plant or sent to registered agencies as per the permissions granted by the State Pollution Control Board.

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 Orient Cement Limited. The Company has developed a structured waste collection and management plan that is aligned with the EPR framework submitted to the respective Pollution Control Boards. This plan ensures compliance with regulatory requirements and emphasises sustainable waste management practices. EPR for FY'26 required the company to collect 100% of plastic used dispose 60% of it by end-of-life treatment like co-processing for energy generation and 40% through registered recyclers.

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?

Sr. No.	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.
1	NA	NA	NA	NA	NA	NA	NA

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.

Sr. No.	Name of Product/Service	Description of the risk/ concern	Action Taken
1	NA	NA	NA

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).

Sr. No.	Indicate input material	Recycled or re-used input material to total material	
		FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
1	Alternative Fuel (% in terms of Weight)	14	11
2	Alternative Raw Material (% in terms of Weight)	23	16

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:

Sr. No.	Material	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
		Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
1	Plastics (including packaging)	0	5,385	0	0	1,754	0
2	E-waste	NA	NA	NA	NA	NA	NA
3	Hazardous waste	NA	NA	NA	NA	NA	NA
4	Other Waste	NA	NA	NA	NA	NA	NA

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

Sr. No.	Indicate product category	Reclaimed products and their packaging materials as Percentage of total products sold in respective category
1	Cement	Cement is used in combination with various other raw materials to produce mortar and concrete. Due to this irreversible transformation during use, cement cannot be reclaimed at the end of its life cycle. As a result, there is no feasible mechanism to recover the cement product itself once it has been consumed.
2	Packaging Material	The Company reclaims 100% of its plastics (including packaging) as per Extended Producer Responsibility.

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	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	561	561	100%	561	100%	0	0%	561	100%	561	100%
Female	16	16	100%	16	100%	16	100%	0	0%	16	100%
Total	577	577	100%	577	100%	16	2.77%	561	97.23%	577	100%
Other than Permanent employees											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%

All employees and workers are covered under Health Insurance and Accident Insurance. Maternity and Paternity benefits are extended to all eligible employees and workers. Day care facilities are provided at all plant sites and offices.

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	462	462	100%	462	100%	-	-	-	-	462	100%
Female	25	25	100%	25	100%	25	100%	-	-	25	100%
Total	487	487	100%	487	100%	25	5%	-	-	487	100%
Other than Permanent employees											
Male	6	6	100%	6	100%	-	-	-	-	6	100%
Female	0	0	100%	0	100%	-	-	-	-	0	0%
Total	6	6	100%	6	100%	-	-	-	-	6	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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the Company.	0.25%	0.10%

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

Benefits	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	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	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI***	0.00%	7.91%	Yes	0.00%	0.00%	Yes
Others-please specify	NA	NA	NA	0%	0%	NA

*** In ESI, only those employees who are eligible under ESI are covered

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

Yes. All premises are accessible to differently abled employees/workers as per 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 has adopted a comprehensive Diversity, Equity, and Inclusion Policy, to ensure equal opportunities for all. This policy underscores our dedication to offering fair and unbiased employment opportunities while promoting an inclusive workplace culture. It ensures that persons with disabilities are treated equitably and are protected from any form of discrimination throughout recruitment, career progression, and all workplace practices.

The policy documents are publicly accessible at the following links:

Policy on Diversity, Equity and Inclusion: <https://orientcement.com/wp-content/uploads/2025/06/Diversity-Equity-and-Inclusion-Policy.pdf>

The Company periodically reviews the implementation of these policies to ensure compliance with statutory requirements and to promote an inclusive and equitable work culture.

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%	93.00%	Not Availed	Not Availed
Female	100%	100%	Not Availed	Not Availed
Total	100%	93.75%	Not Availed	Not Availed

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	Yes. The Company has instituted a comprehensive grievance redressal framework that applies to all employees and workers. Grievance/Complaint Boxes are installed across all plant locations and are regularly monitored by the HR team for written submissions. Additionally, a dedicated grievance email channel is available for raising concerns.
Other than Permanent Workers	The Company has adopted an Employee Grievance Management Policy and formed a Grievance Redressal Committee responsible for receiving, evaluating, and addressing grievances in a timely and impartial manner. The Company also operates under a Whistleblower Policy, which provides a confidential reporting mechanism and safeguards individuals against any form of retaliation. These measures reinforce transparency, accountability, and trust across the organisation.
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total employees/workers in respective category (A)	No. of employees/workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/workers in respective category (C)	No. of employees/workers in respective category, who are part of association(s) or Union (D)	% (C/D)
Total Permanent Employees						
- Male				Not Applicable		
- Female						
Total Permanent Workers	487	487	100%	266	266	100%
- Male	462	462	100%	246	246	100%
- Female	25	25	100%	20	20	100%

Association/Union are there at worker level and 100% of workers are members of it

8. Details of training given to employees and workers:

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	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	561	561	100%	561	100%	803	733	91%	731	91%
Female	16	16	100%	16	100%	35	27	77%	27	77%
Total	577	577	100%	577	100%	838	760	91%	758	90%
Workers										
Male	468	468	100%	468	100%	442	442	100%	111	25%
Female	25	25	100%	25	100%	24	24	100%	15	63%
Total	493	493	100%	493	100%	466	466	100%	126	27%

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	561	561	100%	803	803	100%
Female	16	16	100%	35	35	100%
Total	577	577	100%	838	838	100%
Workers						
Male	468	468	100%	442	413	93%
Female	25	25	100%	24	12	50%
Total	493	493	100%	466	425	91%

10. Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?

Yes,

The Company has implemented comprehensive Occupational Health and Safety (OH&S) Management standards that apply to all operational activities across every site. Each plant functions within a structured OH&S framework aligned with the ISO 45001:2008 requirements, ensuring a uniform and systematic approach to workplace safety and risk management.

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

The Company adopts a globally recognised Hazard Identification and Risk Assessment (HIRA) methodology to proactively identify potential hazards and manage work related risks. This systematic approach ensures that evolving risks are addressed using the Hierarchy of Controls, supporting the Company's strong commitment to achieving Zero Harm.

All units perform HIRA for both routine and non routine activities in full compliance with the established methodology. This structured process facilitates consistent identification, assessment, and control of workplace hazards, thereby promoting safe, reliable, and efficient operations across all business units.

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

Yes

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

Yes

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

Safety Incident/Number	Category	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.53	0
	Workers	1.07	0
Total recordable work-related injuries	Employees	1	0
	Workers	4	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 workplace.

The Company has established a well-defined Health and Safety Management System that includes annual strategic planning, periodic review of standards, procedures, and processes, and systematic tracking of effectiveness on a monthly basis. The plan is developed at the corporate level and cascades to all operation ensuring consistency.

To strengthen competency and capability building, a robust digital platform has been introduced for employees and workers. Various campaigns, events, and initiatives are conducted to enhance awareness and embed a strong safety culture. This year, a structured monthly campaign calendar has been launched to sustain focus:

- March & April – SOP Awareness: "SOP है – सुरक्षा की गारंटी"
- May – Boots on Ground (BOG): Active field presence and hazard identification
- June – ROKO TOKO: Stop unsafe acts, encourage intervention
- July – Tools Safety: "It's in your hand" – safe use of tools
- Aug & Sep – No Repeat: Prevent recurrence of incidents and near misses
- Oct – Bye Bye Bypass: Eliminate unsafe shortcuts, enforce compliance
- Nov & Dec – Isolation Practices: "Isolation – एक अटूट दीवार"
- Jan & Feb – Road Safety: Defensive Driving

In addition, a Reward & Recognition program acknowledges employees and teams demonstrating exemplary safety practices, including campaign winners. Senior leadership ensures active engagement through daily site tours of at least two hours by each management staff, aimed at identifying safety risks and ensuring timely mitigation.

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

14. Assessments for the year:

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

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.

The Company has implemented several corrective actions to incorporate learnings from safety-related incidents, strengthening both logistics and manufacturing operations.

Logistics Safety

- Streamlined traffic flow with designated pedestrian walkways to minimise man-machine interaction.
- Established a Driver Management Centre, staffed with a dedicated counselor to improve driver behaviour through counseling and training.
- Developed a dashboard to manage training logistics and monitor safety performance.
- Installed anti tilting devices to enhance vehicle stability.

Manufacturing Operations

- Installed robust fall protection systems, including guardrails, safety nets, and appropriate PPE, supported by regular inspections.
- Introduced risk reduction initiatives such as auto samplers for hot meal sampling, safety umbrellas, and mechanised dummies during preheater shutdowns.
- Deployed drones for inspections in high risk areas to enable early hazard detection and mitigation.
- Issued helmet mounted voltage detectors to electricians for real time voltage detection and prevention of electrical hazards.
- Enhanced electrical safety through a comprehensive program covering Lock Out, Tag Out, Try Out (LOTOTO) procedures, arc flash hazard assessments, routine equipment inspections, and mandatory training.
- Reinforced structural integrity by covering floor openings to prevent accidental falls.
- Implemented centralised monitoring of coal meal alarms, supported by third party structural inspections and rehabilitation work.
- Installed explosion vents in coal meal areas to mitigate explosion risks.

Engagement & Awareness

- Launched monthly Safex & Boots on Ground (BOG) webinars for all employees to introduce and reinforce new digital safety initiatives.
- Continued focus on awareness, training, and recognition to embed a strong safety culture across operations.

Leadership Indicators**1. Does the entity extend any life insurance or any compensatory package in the event of death of**

- a. Employees (Y/N) – Yes
- b. Workers (Y/N) – Yes

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

The departments concerned monitor and verify that value chain partners duly deduct and deposit all applicable statutory dues within the prescribed timelines. This process is supported by documented evidence, periodic reviews, and keeping to ensure adherence to legal and contractual obligations.

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

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
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/ No)

The entity provides transition assistance measures to support employees during career transitions arising from retirement, resignation, or separation, with an objective to facilitate continued employability and ensure responsible management of career endings. Such support is embedded within the organisation's practices and includes, as applicable, retirement planning support, financial awareness sessions, internal redeployment or role transition opportunities, skill enhancement initiatives, and structured exit processes. These measures are implemented in compliance with applicable labour laws and internal policies and are designed to ensure dignity, fairness, and continuity during workforce transitions.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	100% of contractors undergo through Pre-qualification (PQ)
Working Conditions	check & Safety Audit.

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.

The Company has strengthened its safety practices by implementing corrective measures across Value Chain Partners.

- Traffic flow has been streamlined with pedestrian walkways, a Driver Management Centre established for counseling and training, safety dashboards introduced, and anti-tilting devices installed to enhance vehicle stability.
- Robust fall protection systems, drones for high-risk inspections, helmet mounted voltage detectors, and advanced electrical safety programs (LOTOTO, arc flash assessments) have been deployed. Structural integrity has been reinforced, coal meal alarms centrally monitored, and explosion vents installed to mitigate risks.
- Monthly Safex and BOG webinars, along with awareness and recognition initiatives, continue to embed a strong safety culture across value chain.

These actions reflect Orient commitment to "Zero Harm," ensuring safer workplaces, stronger accountability, and continuous improvement across its value chain.

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

Essential Indicators

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

The successful involvement of our stakeholders is essential to the achievement of our strategic goals because it provides us with the opportunity to understand their expectations, respond to their concerns, and assist us in prioritising the areas in which we should concentrate our efforts. Our mechanism for engaging with stakeholders is governed by our Stakeholder Engagement Policy (<https://www.orientcement.com/wp-content/uploads/2025/06/Stakeholder-Engagement-Policy.pdf>), which is aligned with global best practices.

Orient identifies its stakeholders as groups and individuals, who can influence or / are impacted by our operations/ activities, change in technology, regulations, market and societal trends either directly or indirectly. Stakeholders comprise of communities, employees, supply chain partners, customers, investors, regulators, industrial organisations etc. Against each group, the potential ways in which stakeholders will be affected as well as the magnitude of both the actual and perceived impacts have been determined. This assists the company in developing a bespoke plan for engaging with stakeholders, which can then be kept up to date as and when is necessary. Throughout the course of the year, we maintain ongoing dialogue with the stakeholders by utilising a variety of channels of contact. The insights that we gain from these projects are tremendously helpful, because they allow us to continually enhance both our strategy and our operations. The process of engaging stakeholders also includes regular feedback and grievance redressal methods, both of which are vital components of the process.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised 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
Shareholders and Investors	No	<ul style="list-style-type: none"> Investor relations arm Annual Report Public disclosures Investor meetings/calls 	<ul style="list-style-type: none"> Quarterly/ annually as and when requested One-on-one investor interaction as and when requested 	<ul style="list-style-type: none"> To strengthen business conduct and communication Growth and profitability of ESG oriented business.
Channel Partners	No	<ul style="list-style-type: none"> Channel satisfaction surveys Annual conferences Marketing meetings 	<ul style="list-style-type: none"> Annual/ continuous process 	<ul style="list-style-type: none"> To enhance transparent communication of products and services
Government & Regulatory Authorities	No	<ul style="list-style-type: none"> Annual Report Plant visits Regulatory Compliance reports 	<ul style="list-style-type: none"> Continuous interactions 	<ul style="list-style-type: none"> Climate change related rules/regulations Communications on proposed & existing legislations
Customers	Yes	<ul style="list-style-type: none"> Customer satisfaction surveys Formal and informal feedback Technical services team camps Products promotion drives Grievances redressal system 	<ul style="list-style-type: none"> Periodic 	<ul style="list-style-type: none"> Customer satisfaction and feedback on services/ products Understand grievances Strengthen relationship with customer
Employees	No	<ul style="list-style-type: none"> Training and seminars Meetings and reviews HR programmes Employee satisfaction surveys Departmental meetings Townhall meetings Internal newsletters and magazines 	<ul style="list-style-type: none"> Continuous interactions 	<ul style="list-style-type: none"> Work-life balance Transparent appraisal and promotion policy Awareness on internal policies Fair remuneration structure
Suppliers	Yes	<ul style="list-style-type: none"> Supplier meets Periodic assessments and interactions 	<ul style="list-style-type: none"> Continuous interactions 	<ul style="list-style-type: none"> Adherence to the supplier code of conduct Strengthen business relationships Create awareness for sustainable supply chain

Stakeholder Group	Whether identified as Vulnerable & Marginalised 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
Community	Yes	<ul style="list-style-type: none"> Project-based stakeholder meets CSR arm Community Advisory Pane 	<ul style="list-style-type: none"> Continuous interactions 	<ul style="list-style-type: none"> Positive engagements for education, water conservation, healthcare, skill development, and other initiatives of CSR
Media	No	<ul style="list-style-type: none"> Media briefings Press releases Marketing communication 	<ul style="list-style-type: none"> Need based 	<ul style="list-style-type: none"> Increase transparency and clarity in shared information
Construction professionals	No	<ul style="list-style-type: none"> Knowledge Centre 	<ul style="list-style-type: none"> Continuous interactions 	<ul style="list-style-type: none"> Promote advanced construction techniques, sustainable construction practices, knowledge dissemination on good construction and product quality
Industry Association	No	<ul style="list-style-type: none"> Meetings/Conferences Policy papers 	<ul style="list-style-type: none"> Need based 	<ul style="list-style-type: none"> Knowledge enhancement for policy interventions and policy advocacy on sustainable development practices in value chain

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.

Orient Cement Limited follows a structured framework to ensure that stakeholder perspectives on economic, environmental, and social topics are effectively integrated into Board-level decision-making. The Company engages continuously with a wide range of stakeholders, including employees, customers, suppliers, communities, regulators, investors, industry associations, and government authorities. Engagement methods include surveys, community consultations through the Adani Foundation, supplier and customer meets, investor meets etc. This process leads to mapping stakeholder expectations against business strategy and sustainability goals, updating material topics, ensuring alignment with the UN Sustainable Development Goals (UNSDGs).

The outcome of consultation is presented to senior management and subsequently to the Board (Stakeholders' Relationship Committee), ensuring that stakeholder concerns are formally integrated into governance and decision-making. The Board Committee meets on a quarterly basis and monitors progress on stakeholders-related matters and provides strategic guidance.

This ensures that stakeholder perspectives are embedded in Orient strategic direction, policy decisions, and sustainability priorities.

2. Whether stakeholder consultation is used to support the identification and management of environmental and social topics. 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, Orient Cement Limited actively uses stakeholder consultation to support the identification and management of environmental and social topics. The input from these consultations help us to identify and prioritise Material Topics and update our policies on ESG. For instance:

1. Stakeholder concerns about emissions and energy use have led Orient to invest in renewable energy, expand Waste Heat Recovery Systems (WHRS), and increase the use of alternative fuels and raw materials.
2. Community consultations highlighted water scarcity as a critical issue. Orient responded by implementing watershed management programs, rainwater harvesting, and water recycling initiatives across plants.
3. Feedback from local communities guided CSR programs in health, education, skill development, and livelihood enhancement, implemented through the Adani Foundation.

All stakeholder inputs and the resulting actions are presented to senior management and the Board. This ensures that stakeholder perspectives directly influence Orient sustainability strategy, risk management, and long-term ESG commitments.

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

Adani Foundation follows a structured and transparent grievance redressal mechanism at all the project locations to ensure that the voices of local communities, vulnerable groups, PRIs and government institutions are heard and responded to in a timely and fair manner. Through this mechanism, project sites regularly receive written requests, demand letters from community members, elected representatives and government bodies seeking support for essential infrastructure and developmental needs in the project villages.

During the current year, a total of 5 demand letters were received across project sites. Each request was formally acknowledged, reviewed and assessed based on community priority, vulnerability and alignment with local development needs. Of these, all concerns, except one related to borewell drinking water work, have been addressed through on ground actions such as infrastructure support, service facilitation and community development interventions, directly benefiting marginalised community. Some ongoing demands are under active consideration, with field assessments, stakeholder consultations and coordination with local authorities underway to ensure appropriate and sustainable resolution.

PRINCIPLE 5: Businesses should respect and promote human rights**Essential Indicators****1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:**

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. employees/workers covered (D)	% (D / C)
Employees						
Permanent	577	577	100%	838	838	100%
Other than permanent	0	0	0	0	0	0%
Total Employees	577	577	100%	838	838	100%
Workers						
Permanent	487	487	100%	466	466	100%
Other than permanent	6	6	100%	3117	0	0%
Total Workers	493	493	100%	3583	466	13%

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

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Permanent Employees										
Male	561	0	0%	561	100%	803	0	0%	803	100%
Female	16	0	0%	16	100%	35	0	0%	35	100%
Other than permanent										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Workers Permanent										
Male	462	0	0%	462	100%	442	0	0%	442	100%
Female	25	0	0%	25	100%	24	0	0%	24	100%
Other than permanent										
Male	6	6	100%	0	0%	3,020	3,020	100%	0	0%
Female	0	0	0%	0	0%	97	97	100%	0	0%

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)#	5	9,00,000*	1	15,00,000*
Key Managerial Personnel#	1	1,70,00,000*	1	1,13,00,000*
Employees other than BoD and KMP	561	1,241,904	14	792,402
Workers	468	596,761	25	692,933

#For calculation of Median, we have considered the positions as on 31st March 2026.

*All Non-Executive Directors, other than Independent Directors, and the KMPs are drawing their remuneration from the Holding Company, i.e., Ambuja Cements Limited.

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

Particulars	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Gross wages paid to females as % of total wages	2.88%	3.44%

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes, At the site level, the Plant HR Head acts as the primary point of contact for all human rights related concerns. At the organisational level, responsibility for overseeing human rights issues and their impact lies with the Chief People Officer (CPO).

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

Respect for human rights forms a fundamental pillar of our values, policies, and day to day operations. We are committed to protecting the dignity, freedom, and equality of every individual, in line with global frameworks such as the United Nations Guiding Principles on Business and Human Rights (UNGPs) and International Labour Organisation (ILO) Conventions.

To promote transparency and accountability, the Company has implemented a structured internal grievance redressal system to address any concerns or potential violations related to human rights. This includes:

- Employees and stakeholders can submit complaints or concerns by writing to whistleblower@adani.com.
- Employees may also report human rights related issues directly through the Oracle Portal or connecting with site or corporate HR.
- All queries and concerns raised are promptly reviewed, and appropriate actions are taken in accordance with the severity and nature of the incident. However, any learnings do become a part of regular awareness and training programmes.

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour/ Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total complaints reported 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.

At Orient Cement Limited, mechanisms to prevent adverse consequences to complainants in discrimination and harassment cases include strict confidentiality of complaints, Whistle Blower Policy, and impartial investigation by the Internal Committee. The company ensures interim relief measures such as transfers or flexible work arrangements if needed, provides counseling and HR support, and conducts regular awareness programs to reinforce a safe workplace. Post-complaint monitoring is carried out to ensure no subtle retaliation occurs, thereby safeguarding the dignity and security of the complainant while promoting a fair and respectful work environment.

In addition, Orient Cement has a dedicated Prevention of Sexual Harassment (POSH) Policy, aligned with the POSH Act of the Government of India, to specifically address and prevent sexual harassment in the workplace. There is an Internal Complaints Committee (IC) for POSH cases, which ensures that every case is dealt with empathy and as per provisions of law and recommends actions to be taken to HR. Awareness programmes are held for POSH and training on it is mandatory for all employees who join the Company. The training has to regularly updated every year.

<https://www.orientcement.com/wp-content/uploads/2025/06/Policy-on-Prevention-of-Sexual-Harassment.pdf>
https://orientcement.com/wp-content/uploads/2025/12/Whistle-Blower-Policy_Revised_01.11.2025.pdf

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

Yes

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	100%

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

Orient Cement Limited has adopted a zero-tolerance approach towards violation of human rights, such as child labour, forced labour etc. and strict compliance with national laws and international standards across all operations and supply chains. The company has strengthened its Internal Committee (IC) to address sexual harassment. The Non-discrimination and Anti-Harassment policy prevents any kind of workplace discrimination and harassment, with clear guidelines on confidentiality, non-retaliation, and fair investigation. Regular awareness and training programs are conducted to sensitise employees on these topics. On wages, Orient ensures that all employees and contract workers are paid above statutory minimum wages, with periodic reviews to maintain fairness and equity. Human rights and labour practice assessments are carried out at plants and offices by Management Audit & Assurance Service (MAAS), and corrective measures are implemented wherever risks are identified. These actions reflect Orient commitment to fostering a safe, equitable, and dignified workplace for all.

For the reporting period, no significant risks/concerns were identified on human rights and therefore, no corrective actions were initiated.

Leadership Indicators

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

Details of Business Process Modified / Introduced

- Labour Monitoring System: Workforce Management System keep a check on workers age so that no child labour is employed, manage worker attendance and wage records, ensuring compliance with labour laws and preventing risks of child labour, forced labour, and wage-related grievances.

- Internal Audits: The Management Audit and Assurance Service (MAAS) team conducts regular audits across all operations to verify adherence to statutory and ethical standards, identify gaps, and implement corrective measures promptly.
- Addressing sexual Harassment: Reinforced the role of the Internal Committee (IC) to address POSH cases with confidentiality, impartiality, and non-retaliation safeguards.
- Awareness & Training Programs: Institutionalised regular training sessions to sensitise employees on human rights, non-harassment and anti-discrimination, POSH etc.
- Fair Wage Practices: Periodic reviews of wage structures to ensure all employees and contract workers are paid above statutory minimum wages, maintaining fairness and equity.
- Human Rights Integration: Embedded human rights considerations into core business processes by conducting assessments at plants and offices, followed by corrective actions wherever risks are identified.

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

We take human rights due diligence as part of our governance and compliance framework, aligned with the National Guidelines on Responsible Business Conduct (NGRBC), applicable labour laws, alignment with global standards such as the United Nations Guiding Principles on Business and Human Rights (UNGPs) and the International Labour Organisation (ILO) Conventions. The scope and coverage of such due diligence include the following areas:

- Child Labour and Forced Labour: The entity prohibits child labour, forced labour, and bonded labour across its operations. Compliance is ensured through statutory adherence, contractor and vendor obligations (value chain partners), internal controls, and periodic reviews.
- Sexual Harassment at Workplace: The entity complies with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act. Internal Committee are constituted, awareness programs are conducted, and formal grievance redressal mechanisms are in place to address complaints in a timely and confidential manner.
- Discrimination and Equal Opportunity: Policies and practices are implemented to prevent discrimination at the workplace and promote equal opportunity across recruitment, remuneration, training, career progression, and separation, without discrimination on the basis of gender or other protected characteristics.
- Wages and Benefits: The entity ensures compliance with applicable minimum wage laws, timely payment of wages, and provision of statutory benefits for permanent and contractual workforce, supported by internal controls and compliance checks.

Human rights due diligence is carried out through a combination of policy implementation, employee grievance mechanisms, internal audits, management oversight, and periodic compliance assessments. Any identified gaps are addressed through corrective and preventive actions..

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. "The company's operations and office premises are accessible to differently abled visitors".

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	100%
Discrimination at workplace	100%
Child Labour	100%
Forced Labour/Involuntary Labour	100%
Wages	100%
Others	100%

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

The Company ensures implementation and adherence of Human Rights Policy. The observations, if any, from assessment of value chain partners are shared with value chain partners to ensure collective accountability. Where gaps or non-compliance are identified, the company collaborates closely with suppliers to design and implement Corrective Action Plans (CAPs). These plans clearly outline the specific issues, analyze root causes, and define measurable solutions with set timelines. Orient invests in supplier training and capacity-building programs to strengthen awareness of international human rights standards and embed sustainable practices. This continuous cycle of assessment, corrective action, and improvement reflects the Company's commitment to safeguarding human rights and embedding responsible business conduct across its supply chain.

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	UOM	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From renewable sources (in Giga Joules)			
Total electricity consumption (A)	GJ	402,784	498,740
Total fuel consumption (B)	GJ	1,551,213	1,161,000
Energy consumption through other sources (C)	GJ	-	0
Total energy consumed from renewable sources (A+B+C)	GJ	1,953,997	1,659,740
From non-renewable sources (in Giga Joules)			
Total electricity consumption (D)	GJ	121,134	725,300
Total fuel consumption (E)	GJ	17,167,552	10,727,000
Energy consumption through other sources (F)	GJ	-	60
Total energy consumption (D+E+F)	GJ	17,288,686	11,452,360
Total energy consumed (A+B+C+D+E+F)	GJ	19,242,683	13,112,100
Energy intensity per rupee of turnover (Total energy consumption/Revenue from operations)	GJ/₹ of turnover	0.00069	0.00048
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumption/ Revenue from operations adjusted for PPP)	GJ/ USD PPP adjusted	0.014	0.010
Energy intensity in terms of physical output	GJ/tonne of cementitious material	3.1	2.4
Energy Intensity (optional) - the relevant metric may be selected by the entity	NA	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.

Yes, SGS India Private Limited

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

Yes, Devapur, Chittapur and Jalgaon are designated consumers. Among these, Devapur covered under PAT-VII and completed the M&V Audit by Accredited Energy Auditors (AEA) as per statutory requirements. The achieved ESCerts (+/-) are currently under review by BEE, and the final figures will be confirmed upon completion of the review. Chittapur and Jalgaon plant are covered under PAT-VIII.

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

Parameter	UOM	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)			
(i) Surface water	KL	0	14,088
(ii) Groundwater	KL	541,661	744,414
(iii) Third party water	KL	28,301	0
(iv) Seawater / desalinated water	KL	0	0
(v) Others (Rainwater Harvested)	KL	416,629	376,795
Total volume of water withdrawal for Production (i + ii + iii + iv + v)	KL	986,591	1,135,297
Total volume of water consumption for Production	KL	986,591	1,135,297
Water intensity per rupee of turnover (Total water consumption/Revenue from operations)	Litres/₹ of turnover	0.035	0.042
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/ Revenue from operations adjusted for PPP)	Litre/ USD PPP adjusted	0.72	0.85
Water intensity in terms of physical output (litres /tonne of cementitious material)	Litres /tonne of cementitious material	158	
Water intensity (optional) – the relevant metric may be selected by the entity	NA	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.

Yes, SGS India Private Limited

4. Provide the following details related to water discharged:

Parameter	UoM	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)			
(i) To Surface water			
- No treatment	KL	0	0
- With treatment-please specify level of treatment	KL	0	0
(ii) To Groundwater			
- No treatment	KL	0	0
- With treatment-please specify level of treatment	KL	0	0
(iii) To Seawater			
- No treatment	KL	0	0
- With treatment-please specify level of treatment	KL	0	0
(iv) Sent to Third Parties (Municipal STP)			
- No treatment	KL	0	0
- With treatment-please specify level of treatment	KL	0	0
(v) Others			
- No treatment	KL	0	0
- With treatment-please specify level of treatment	KL	0	0
Total water discharged (in kilolitres)	KL	0	0

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, SGS India Private Limited

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

Zero Liquid Discharge is implemented at all plant locations. No waste water/treated waste water is discharged outside the plant premises. Wastewater is treated and used for dust suppression and watering green areas.

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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Nox	Tonnes	2,460	2,002
Sox	Tonnes	61	785
Particulate matter (PM)	Tonnes	236	578
Persistent organic pollutants (POP)	NA	NA	NA
Volatile organic compounds (VOC)	NA	NA	NA
Hazardous air pollutants (HAP)	NA	NA	NA
Others – please specify	NA	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.

Yes, SGS India Private Limited

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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Gross Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tonnes of CO ₂	4,010,106	3,451,629
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tonnes of CO ₂	23,890	22,038
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations)	kg CO ₂ /₹ of turnover	0.14	0.12
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP)	kg CO ₂ / USD PPP adjusted	2.9	2.3
Total Scope 1 and Scope 2 emission intensity in terms of physical output	kg CO ₂ /tonne of cementitious material	644	583
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	NA	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.

Yes, SGS India Private Limited.

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

The Company is committed to reduce its carbon footprint. The Company has taken multiple initiatives to reduce greenhouse gases. These include: 1) Improved technology 2) Energy efficiency 3) Use of renewable energy 4) Use of green energy like WHRS 5) Use of alternate fuels 6) Use of alternate raw materials 7) Reduction in clinker factor and having larger share of blended products in its portfolio.

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

Parameter	UOM	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Waste generated (in metric tonnes)			
Plastic waste (A)	MT	5,385 *	47
E-waste (B)	MT	0.04	2.84
Bio-medical waste (C)	MT	0.5	0.17
Construction and demolition waste (D)	MT	0	0
Battery waste (E)	MT	3	5.92
Radioactive waste (F)	MT	0	0
Other Hazardous waste. Please specify, if any. (G)	MT	11	62.34
Other Non-hazardous waste generated (H). Please specify, if any. (Non-hazardous waste contains Flyash, MS Scrap, Wooden Scrap, Metal Drum, Paper, etc)	MT	119,701**	484
Total (A+B + C + D + E + F + G + H) in metric tonnes	MT	125100.5	601.69
Waste intensity per rupee of turnover	Kg/₹ of turnover	0.0045	0.000022
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/ Revenue from operations adjusted for PPP)	kg/ USD PPP adjusted	0.091	0.00045
Waste intensity in terms of physical output	Kg/tonne of cementitious material	20	
Waste intensity (optional) – the relevant metric may be selected by the entity	NA	NA	NA
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	MT	125100	591.14
(ii) Re-used	MT	0	10.38
(iii) Other recovery operations	MT	0	0
Total	MT	125100	601.52
For each category of waste generated, total waste disposed of by nature of disposal method (in metric tonnes)			
Category of waste			
(i) Incineration	MT	0.5	0.17
(ii) Landfilling	MT	0	0
(iii) Other disposal operations	MT	0	0
Total	MT	0.5	0.17

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, SGS India Private Limited.

Notes: Biomedical waste is disposed through incineration by registered common biomedical waste management facilities. Fly ash is used in manufacturing blended cement. Plastic is covered under EPR regulation and 100% of its recycled as per the provision of EPR regulations.

* In FY 2025–26, plastic bag dispatch to the market has been included under the Plastic Waste Generation category, which was not considered in the FY 2024–25 disclosure.

** In FY 2025–26, fly ash generation from the Captive Power Plant has been included under the Non Hazardous Waste Generation category, which was not considered in the previous year's disclosure.

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

The Company is in the business of cement manufacturing and does not use any hazardous or toxic chemical in the product or process. The Company adheres to the principles of sustainable consumption of resources while reducing waste generation and complying with the tenets of circular economy. The Company minimises waste disposal through maximising recycling and reusing efforts.

Our waste management practices include:

- 100% Plastic waste is disposed of through co-processing and recycling as per regulatory provision under Extended Producer Responsibility.
- Biomedical waste is incinerated at authorised Common Biomedical Waste Treatment Facilities.
- E-waste is recycled through authorised recyclers.
- Hazardous waste (used oil, discarded drums) is either reused in plants or co-processed in cement kilns, with non-co-processable quantities sent to a common authorised facility for recycling.
- Scraps are sold to authorised vendors for recycling.
- Mining overburden is repurposed for backfilling within the mines.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals/clearances are required, please specify details in the following format:

Sr. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental/ approval/clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Nil	Nil	Nil	Nil

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

Sr. No.	Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web-link
1	Itagi Limestone Mine (at Villages- Itagi & Mogla, Tehsil-Chittapur, District-Kalaburagi, Karnataka by M/s Orient Cement Limited	S.O. 1533(E) dated 14.09.2006 & its amendments	EC granted on 11.10.2025	Yes	Yes	parivesh.nic.in
2	Expansion of Integrated Cement at Villages: Itagi and Diggaon, Taluka: Chittapur, District: Kalaburagi, State: Karnataka by M/s. Orient Cement Limited	S.O. 1533(E) dated 14.09.2006 & its amendments	EC granted on 29.11.2025	Yes	Yes	parivesh.nic.in

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:

Sr. 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
1	Nil	Nil	Nil	Nil

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:

- Name of the area:** Not applicable, as none of our operations fall under water-stressed areas as per the guidelines of the Central Ground Water Board.
- Nature of operations:** Not applicable, as none of our operations fall under water-stressed areas as per the guidelines of the Central Ground Water Board.

iii. Water withdrawal, consumption and discharge in the following format:

Parameter	UOM	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)			
(i) Surface water	KL	0	0
(ii) Groundwater	KL	0	0
(iii) Third party water	KL	0	0
(iv) Seawater / desalinated water	KL	0	0
(v) Others	KL	0	0
Total volume of water withdrawal (in kilolitres)	KL	0	0
Total volume of water consumption (in kilolitres)	KL	0	0
Water intensity per rupee of turnover (Water consumed / turnover)	Litres/₹ of turnover	0	0
Water intensity (optional) – the relevant metric may be selected by the entity	NA	0	0
Water discharge by destination and level of treatment (in kilolitres)			
(i) Into Surface water			
No treatment	KL	0	0
With treatment – please specify level of treatment	KL	0	0
(ii) Into Groundwater			
No treatment	KL	0	0
With treatment – please specify level of treatment	KL	0	0
(iii) Into Seawater			
No treatment	KL	0	0
With treatment – please specify level of treatment	KL	0	0
(iv) Sent to third parties			
No treatment	KL	0	0
With treatment – please specify level of treatment	KL	0	0
(v) Others			
No treatment	KL	0	0
With treatment – please specify level of treatment	KL	0	0
Total water discharged (in kilolitres)	KL	0	0

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, SGS India Private Limited.

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

Whether total Scope 3 emissions & its intensity is applicable to the company? Yes/No

Yes, However, the scope 3 inventory is not updated in FY'26

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tonnes of CO ₂	-	290,990
Total Scope 3 emissions per rupee of turnover	kg CO ₂ /₹ of turnover	-	0.093
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	53.87

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, SGS India Private Limited.

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

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:

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Supplementary Cementitious Control	Increased utilisation of fly ash, slag and other waste	<ul style="list-style-type: none"> Reduced fossil fuel and limestone consumption Lower CO₂ emissions and enhanced production of blended/low carbon cement Lower use of mined resources and increased use of waste resource
2	Renewable Energy	Expanded solar and wind capacities further reduce reliance on grid and fossil fuel power sources.	<ul style="list-style-type: none"> Significant Scope 2 GHG emission reduction
3	Waste Heat Recovery System (WHRS)	With increased WHRS capacities, converting kiln and cooler exhaust heat into green electricity to reduce reliance on fossil fuel power sources.	<ul style="list-style-type: none"> Significant scope 2 GHG emission reduction Improved energy efficiency and higher share of clean/renewable energy
4	Co processing of Waste	Safe disposal of municipal solid waste, plastic waste, industrial residues, biomass and other wastes through co processing in cement kilns, ensuring energy recovery and zero residue.	<ul style="list-style-type: none"> Reduced landfill burden Decreased use of fossil fuels

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
5	Water Stewardship – ZLD & Rainwater Harvesting	All manufacturing sites operate with Zero Liquid Discharge (ZLD). Extensive rainwater harvesting, mine pit recharge, wetland/pond restoration, and water efficiency measures enhance local water security and reduce freshwater withdrawal.	<ul style="list-style-type: none"> Achieved 1.2 times water positive performance Reduced freshwater extraction Increased groundwater recharge and improved water resilience More utilisation of harvested water
6	Air Cooled Condenser (ACC) Technology	Air cooled condensers are installed in captive power plants and WHR units, replacing water cooled systems. This significantly reduces cooling water requirements and lowers freshwater dependency.	<ul style="list-style-type: none"> Major savings in cooling water consumption Reduced stress on freshwater ecosystems Lower environmental footprint of power generation
7	Installation of vertical rolling mill over traditional ball mills.	Vertical roller mills (VRMs) have become increasingly important in cement production because they offer several operational and environmental advantages compared to traditional ball mills.	<ul style="list-style-type: none"> Higher grinding efficiency: VRMs use pressure and shear forces, which reduce energy consumption by 30–40% compared to ball mills. Lower CO₂ emissions: Reduced energy demand directly decreases greenhouse gas emissions. Reduced noise and dust: VRMs are enclosed systems, minimising dust release and noise pollution. Eco-friendly production: Their efficiency supports sustainable cement manufacturing practices.
8	Low carbon products (Production of blended cements)	We're leading the way in sustainable construction by producing and distributing blended cement with reduced clinker content and enhanced eco-friendly properties. By integrating supplementary cementitious materials (SCMs) such as fly ash and slag, we not only support environmental conservation but also contribute to building strong, durable infrastructure across India.	<ul style="list-style-type: none"> Avoided Scope 1 GHG emissions through blended cements production.

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

The Company has a structured Business Continuity and Disaster Management Plan across all its operations, emphasising risk identification, emergency preparedness, and mitigation measures to safeguard employees, communities, the environment, and business. The plan includes risk assessment and preparedness through hazard identification, preparedness and management. It also outlines emergency response protocols with onsite disaster management teams, evacuation procedures, and coordination with local authorities. The plan is part of the clearances received by the business from government authorities.

The operations of the Company are spread across country. If an operation at any site faces some disruption in production or supplies, it can be managed through another location to ensure business continuity. Insurance coverage is in place to protect against damage to business assets or loss of product/material in warehouses or in transit.

The Company has Enterprise Risk Management framework, which consolidates various risks into an organisation-wide risk management framework.

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

The Company's value chain assessment did not reveal any significant adverse environmental impacts across its sourcing, logistics, manufacturing, or downstream activities. As no material risks were identified, no additional mitigation or adaptation measures were required. The Company continues to maintain strong monitoring systems, ESG governance practices, and periodic reviews to ensure early detection and proactive management of any potential future impacts. Orient remains committed to responsible operations and environmental stewardship throughout its value chain.

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

100%

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

- a. By the listed entity - 0
- b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners - 0

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: 6
- b. List of the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Global Cement Concrete Association (GCCA)	National
2	Confederation of Indian Industry (CII)	National
3	National Safety Council (NSC)	National
4	World Economic Forum (WEF)	International
5	Taskforce on Nature-related Financial Disclosures (TNFD)	International
6	Leadership Group for Industry Transition (LeadIT)	International

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

Name of authority	Brief of the case	Corrective action taken
None.	Company ensures compliance with all anti-trust laws	
	All agreements are duly vetted to ensure due compliance with anti-trust laws. Training modules are circulated to sales/marketing/procurement team from time to time to create awareness on cartelisation/restrictive trade practices We seek proactive advice/clarifications from external law firms in case of any doubt in any transaction before proceeding ahead with the same.	

Leadership Indicators

1. Details of public policy positions advocated by the entity

Sr. No.	Public policy advocated	Method resorted for such advocacy	Whether information is available in public domain? (Yes/No)	Frequency of Review by Board	Web Link, if available
1	Climate Action & Decarbonisation	Industry bodies participation (GCCA)	Yes	Quarterly	https://orientcement.com/wp-content/uploads/2019/05/2024-2025.pdf
2	Circular Economy & Waste Management	Co-processing advocacy, GCCA, municipal collaborations	Yes	Quarterly	https://orientcement.com/wp-content/uploads/2019/05/2024-2025.pdf
3	Sustainable Construction Standards	GCCA, green product disclosures,	Yes	Quarterly	https://orientcement.com/wp-content/uploads/2019/05/2024-2025.pdf
4	Occupational Health & Safety	National Safety Council participation	Yes	Quarterly	https://orientcement.com/wp-content/uploads/2019/05/2024-2025.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.

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
Social Impact Assessment is a part of EIA for getting Environment Clearance for projects. All projects listed in Question No. 12 of Principle 6 have SIA components in-built as part of the study carried out. In addition, impact assessment of the CSR projects is an ongoing process at Orient that continues to assess social impacts using platforms such as regular interaction with the communities for project implementation and monitoring.					

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

Sr. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Nil						

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

Grievance and development demands are received through multiple community friendly channels, including written applications and demand letters submitted by community members, Panchayati raj institutions and government departments. In addition, issues are raised during village meetings, public consultations, site level interaction and stakeholder engagement forums, ensuring that even those with limited access to formal systems can voice their concerns.

Each grievance or demand is formally registered and documented at the site level and undergoes a preliminary screening to access its nature, urgency and relevance with particular attention given to issues affecting marginalised families and community. Field verification and consultations with community representatives and local authorities are conducted to validate grievances and identify appropriate solutions.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	48.49%	9.16%
Directly from within India	99.76%	22.69%

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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Rural	-	53.22%
Semi-urban	34.35%	12.97%
Urban	46.75%	21.93%
Metropolitan	18.90%	11.89%

Note- Place to be categorised 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):**

Sr. No.	Details of negative social impact identified	Corrective action taken
	Nil	

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

Sr. No.	State	Aspirational District	Amount spent (In INR)
1	Nil	Nil	Nil

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

No

b. From which marginalised/vulnerable groups do you procure?

Not Applicable

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

Not Applicable

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

Sr. No.	Intellectual Property based on traditional knowledge	Owned/Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating benefit share
	Not applicable – The Company is in the business of cement manufacturing and has not derived or shared any benefits from intellectual properties based on traditional knowledge.			

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.

Sr. No.	Name of authority	Brief of the Case	Corrective action taken
	Not applicable – The Company is in the business of cement manufacturing and has not derived or shared any benefits from intellectual properties based on traditional knowledge.		

6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1	Nil	Nil	Nil

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 has provided on its website with a dedicated e-mail address wherein the Company receives and responds to consumer complaints and feedback. The e-mail address is consumer.care@adani.com. In addition, every package of products has printed customer care details with postal address, toll free phone number and email id.

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	Nil : The Company's products confirm to all applicable statutory parameters.
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year	Received during the year	Pending resolution at end of year	
Data privacy	0	0	0	0	
Advertising	0	0	0	0	
Cyber-security	0	0	0	0	
Delivery of essential services	No essential services (Every service is a voluntary, value-added service.)				
Restrictive Trade Practices	0	0	0	0	
Unfair Trade Practices	0	0	0	0	
Other	0	0	112	6	

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

	Number	Reasons for recall
Voluntary recalls	0	NA
Forced recalls	0	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

Yes, Cyber Security and Data Privacy Policy

<https://www.orientcement.com/wp-content/uploads/2025/06/Cyber-security-and-data-privacy-Policy.pdf>

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

All communications have necessary disclaimer as per Advertising Standard Council of India (ASCI) and Bureau of Indian Standard (BIS) guidelines.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches along-with impact: 0
- Percentage of data breaches involving personally identifiable information of customers: 0
- Impacts, if any, of the data breaches: 0

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

Information on orient cement products and services can be accessed primarily through its official website:

<https://orientcement.com/>

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

Orient Cement actively informs and educates consumers about the safe and responsible use of its products through a variety of initiatives, including:

- Consumer awareness campaigns to spread knowledge about proper product usage.
- Skill-building workshops and training programs for masons, contractors, and construction professionals.
- Information dissemination via the official website, reports, and other communication channels.
- On-site product demonstrations to showcase correct application methods.
- Promotion of good construction practices and responsible product usage during meetings and interactions with stakeholders.
- Do It Yourself (DIY) resources such as videos, mobile apps, and tutorials on product applications and construction best practices.
- Community engagement activities designed to raise awareness and encourage safe building practices.

These efforts collectively aim to promote safe construction practices, environmental responsibility, and consumer education.

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

The Company is engaged in the manufacturing and supply of cement and related products. It does not fall under the category of providers of "essential services".

4. Does the entity display product information on the product over and above what is mandated as per local laws? If yes, provide details in brief.

No

5. 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, the Company conducts customer satisfaction surveys on a regular basis.



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INDEPENDENT ASSURANCE STATEMENT

Independent Assurance Statement to Orient Cement Limited on its BRSR Report for FY 2025-26

The Board of Directors,

Orient Cement Limited,
Adani Corporate House, Shantigram
Near Vaishno Devi Circle, S.G. Highway
Ahmedabad- 382421, India

Nature of the Assurance

SGS India Private Limited (hereinafter referred to as 'SGS India') was engaged by Orient Cement Limited (the 'Company' or 'Orient Cement') to conduct an independent assurance of the Company's Business Responsibility and Sustainability Reporting (BRSR) (the 'Report') for the reporting period of April 1, 2025, to March 31, 2026. SGS India has conducted a Limited level of Assurance for the BRSR core indicators and for the remaining BRSR parameters, including essential and leadership indicators and all disclosures made thereunder. This assurance engagement was conducted in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised) and ISAE 3410.

Reporting Framework

The Report has been prepared following

1. BRSR Core and Non-Core Framework for Assurance and ESG Disclosures for Value Chain (Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026), dated 30 January 2026 circular.
2. Greenhouse Gas Protocol Standard.

Intended Users of this Assurance Statement

This Assurance Statement is provided with the intention of informing all Orient Cement Limited internal and external Stakeholders.

Responsibilities

The information in the report and its presentation is the responsibility of the management of the Company. SGS India has not been involved in the preparation of any of the material included in the report.

Our responsibility is to express an opinion on the text, data, and statements within the defined scope of assurance, aiming to inform the management of the Company, and in alignment with the agreed terms of reference. We do not accept or assume any responsibility beyond this specific scope. The Statement shall not be used for interpreting the overall performance of the Company, except for the aspects explicitly mentioned within the scope.

Assurance Standard

SGS has conducted a Limited level of Assurance for BRSR core parameters under 9 ESG Attributes, and for the remaining BRSR parameters, including all essential and leadership indicators as specified under BRSR standards and amendments made as on date. This engagement was performed in accordance with the International Standard on Assurance Engagement (ISAE) 3000 (revised) and ISAE 3410 (Assurance Engagements other than Audits or Reviews of Historical Financial Information).

Our evidence-gathering procedures were designed to obtain a 'Limited' level of assurance, which is a moderate level of assurance in accordance with ISAE 3000(revised) standard, but is not absolute certainty. It involves obtaining sufficient appropriate evidence



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to support the conclusion that the information presented in the report is fairly stated and is free from material misstatements.

Statement of Independence and Competence

The SGS Group of companies is the world leader in inspection, testing, and assurance, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social, and ethical auditing and training; and environmental, social, and sustainability report assurance. SGS India affirms our independence from Orient Cement Limited, being free from bias and conflicts of interest with the organization, its subsidiaries, and stakeholders.

The assurance team was assembled based on their knowledge, experience, and qualifications for this assignment, and comprised auditors registered with ISO 26000, ISO 20121, ISO 50001, SA8000, RBA, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification, and GHG Validation Lead Auditors, and experience on the SRA Assurance.

Scope of Assurance

The assurance process involved assessing the quality, accuracy, and reliability of BRSR Indicators, including all KPI's within the report for the period April 1, 2025, to March 31, 2026. The reporting scope and boundaries include Orient Cement Limited, 2 Integrated units and 1 grinding unit along with corporate office.

S. No.	Plant Name	Location / State
1	Chittapur IU	Karnataka
2	Devapur IU	Telangana
3	Jalgoan GU	Maharashtra

Assurance Methodology

The assurance comprised a combination of desktop review, interaction with the key personnel engaged in the process of developing the report, on-site visits, and remote verification of data. Specifically, SGS India undertook the following activities:

- Assessment of the suitability of the applicable criteria in terms of their comprehensiveness, reliability, and accuracy.
- Interaction with key personnel responsible for collecting, consolidating, and calculating the BRSR core, and non-core indicators, and assessing the internal control mechanisms in place to ensure data quality.
- Application of analytical procedures and verification of documents on a sample basis for the compilation and reporting of the KPIs.
- Assessing the aggregation process of data at the Head Office level.
- Critical review of the report regarding the plausibility and consistency of qualitative and quantitative information related to the KPIs.

Limitations

SGS India did not come across any limitation to the agreed scope of the assurance engagement. SGS India verified data on a sample basis; the responsibility for the authenticity of the data entirely lies with the Company. The assurance scope excluded forward-looking statements, product- or service-related information, external information sources, and expert opinions. SGS India has not been involved in the evaluation or assessment of any financial data/performance of the company. Our opinion on financial indicators is based on the third-party financial reports audited by the Company. SGS India does not take any responsibility for the financial data reported in the audited financial reports of the Company.

The assurance scope excludes:

- Disclosures other than those mentioned in the assurance scope.
- Data reviews outside the operational sites as mentioned in the reporting boundary.
- Validation of any data and information other than those presented in "Findings and Conclusions."



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- The assurance engagement considers an uncertainty of ±5% based on the materiality threshold for Assumption/ estimation/measurement errors and omissions.
- The Company's statements that describe the expression of opinion, belief, aspiration, expectation, aim to future intention provided by the Company, and assertions related to Intellectual Property Rights and other competitive issues.
- Mapping of the Report with reporting frameworks other than those mentioned in the Reporting Criteria above.

Findings and Conclusions



BRSR Core Indicators:

Based on the procedures we have performed and the evidence we have obtained, we are satisfied that the information presented by the Company in its report, on the Core Indicators (Annexure A) is complete, accurate, reliable, has been fairly stated in all material respects, and is prepared in line with the BRSR requirements.

BRSR Non-Core Indicators:

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the data reported (Annexure B) in the BRSR report are not prepared, in all material respects, in accordance with the reporting criteria.

For and on behalf of SGS India Private Limited

 Kalpesh Thombare Technical Reviewer and National Manager – ESG & Sustainability Services, SGS India. 14 May, 2026.	 Muskan Jain Lead Verifier – ESG & Sustainability Services, SGS India 14 May, 2026.
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Annexure – A

The BRSR Core indicators that were subject to verification under limited assurance engagement are detailed below:

Sr. No	Attribute	Parameter
1	Green-house gas (GHG) footprint	Total Scope 1 emissions
		Total Scope 2 emissions
		GHG Emission Intensity (Scope 1 +2)
2	Water footprint	Total water consumption
		Water consumption intensity
		Water Discharge by destination and levels of Treatment
3	Energy footprint	Total energy consumed
		% of energy consumed from renewable sources
		Energy intensity
4	Embracing circularity - details related to waste management by the entity	(i) Waste Generated for following categories of wastes:
		Plastic waste (A)
		E-waste (B)
		Bio-medical waste (C)
		Construction and demolition waste (D)
		Battery waste (E)
		Radioactive waste (F)
		Other Hazardous waste. Please specify, if any. (G)
		Other non-hazardous waste generated (H).
		Total waste generated (A+B + C + D + E + F + G + H)
		(ii) Waste intensity for above categories of waste
		(iii) Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations
		(iv) For each category of waste generated, total waste disposed by nature of disposal method
5	Enhancing Employee Wellbeing and Safety	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company
		Details of safety-related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites)
6	Gender diversity	Gross wages paid to females as % of wages paid
		Complaints on POSH
7	Enabling Development Inclusive	Input material sourced from MSMES/ small producers and from within India as % of total purchases.



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		Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost
8	Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events Number of days of accounts payable
9	Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties

Annexure – B

The BRSR Non - Core indicators that were subject to verification under limited assurance engagement are detailed below:

Section A: General Disclosures

- Q20.a. Total number of permanent and other than permanent employees and workers
- Q20-b Total number of differently abled employees and workers (permanent and other than permanent)
- Q22. Turnover rate for permanent employees and permanent workers
- Q24. Corporate Social Responsibility (CSR) details (total expenditure) based on "Audited Annual report on Corporate Social Responsibility (CSR) activities"
- Q26. Materiality Analysis

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

- Q1 (a)(b). Number and percentage of employees and workers covered under health insurance, accident insurance, maternity benefits, paternity benefits, and day care facilities.
- Q2. Number of employees & workers covered as a percentage of total employees under the benefits of Provident Funds (PF), Gratuity and Employee State Insurance (ESI).
- Q5. Return to work and retention rates of permanent employees and workers that took parental leave.
- Q7. Membership of employees and workers in association(s) or Unions.
- Q8. Training given to employees and workers.
- Q9. Performance and career development reviews of employees and workers
- Q11. Safety data (fatalities, loss-time injuries, recordable work-related injuries and High consequence work-related injury or ill-health (excluding fatalities) of employees and contractors).
- Q13. Numbers of complaints made by employees and workers on working conditions and Health and Safety.

Principle 5: Businesses should respect and promote human rights
Essential Indicators:

- Q1. Employees and workers who have been provided with training on human rights issues and policies of the entity.
- Q2. Minimum wages paid to employees and workers
- Q3.a. Median remuneration/wages: Gender pay gap Indicators
- Q6. Number of Complaints by employees and workers on child labour, forced labour, sexual harassment, discrimination at workplace, wages and other human rights related issues
- Q10. Percentage of plants assessed for child labour, forced labour, sexual harassment, discrimination at workplace and wages

Principle 6: Businesses should respect and make efforts to protect and restore the environment
Essential Indicators:

- Q6. Air emissions (other than GHG emissions) - NOx, SOX, Dust Emission, Direct Mercury Emissions

Principle 6: Businesses should respect and make efforts to protect and restore the environment
Leadership Indicators

- Q1. Water withdrawal, consumption and discharge in areas of water stress

Supplier Assessment:



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Supplier screening and assessment were carried out across Tier-I, non-Tier-I, and significant suppliers through desk-based and onsite evaluations. Corrective action plans were supported and implemented where required, and capacity-building programs were delivered to strengthen the ESG performance across the supplier base. The assessment of below particular (which were internally performed by Ambuja) were assessed

1. Total number of unique suppliers
2. Number of unique significant suppliers
3. Number of unique significant suppliers supported with development measures
4. % of suppliers supported development measures
5. Number of unique significant suppliers assessed via desk assessments/on-site assessments
6. % of unique significant suppliers assessed
7. Number of unique significant suppliers assessed with substantial actual/potential negative impacts
8. Number of unique significant suppliers with substantial actual/potential negative impacts with agreed corrective action/improvement plan
9. % of suppliers with substantial actual/potential negative impacts with agreed corrective action/improvement plan
10. Number of unique significant suppliers with substantial actual/potential negative impacts that were terminated
11. % of unique significant suppliers in capacity building programs

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

- Q1. Describe the mechanism in place to receive and respond to consumer complaints and feedback
- Q2. Number of consumer complaints.