

May 30, 2026

BSE Limited

Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai-400001

National Stock Exchange of India Limited

"Exchange Plaza", Plot No. C-1, Block G
Bandra – Kurla Complex, Bandra (East)
Mumbai – 400 051

Scrip Code: 535754

Symbol: ORIENTCEM

Sub.: Annual Secretarial Compliance Report for the Financial Year ended March 31, 2026, as per Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")

Dear Sir / Madam,

Pursuant to Regulation 24A of the SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026, please find enclosed herewith Annual Secretarial Compliance Report of the Company for the Financial Year ended March 31, 2026.

The above intimation is also available on the website of the Company at www.orientcement.com.

Kindly take the above on your record.

Thanking You,

Yours Faithfully,

For Orient Cement Limited

Pranjali Dubey

Company Secretary and Compliance Officer

Encl: as above

Orient Cement Limited
Registered Office

Adani Corporate House
Shantigram, Near Vaishno Devi Circle,
S.G. Highway, Khodiyar,
Ahmedabad – 382421, Gujarat, India
Ph. +91 79-2656 5555
investors@orientcement.com
www.orientcement.com
CIN: L26940GJ2011PLC171878

A Peer Reviewed Firm

PARIKH DAVE & ASSOCIATES

COMPANY SECRETARIES

5-D, 5th Floor, Vardan Exclusive, Next to Vimal House,
Nr. Stadium Petrol Pump, Navrangpura, Ahmedabad – 380 009.
+91-79-2640 5454 / 1122, Email: info@parikhdave.com

**SECRETARIAL COMPLIANCE REPORT OF ORIENT CEMENT LIMITED
FOR THE YEAR ENDED ON MARCH 31, 2026**

**To,
The Board of Directors
ORIENT CEMENT LIMITED**

CIN: L26940GJ2011PLC171878
Adani Corporate House, Shantigram,
Nr Vaishno Devi Circle, S. G. Highway,
Ahmedabad-382421

We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by Orient Cement Limited (hereinafter referred as 'the listed entity'), having its Registered Office at Adani Corporate House, Shantigram, Nr. Vaishno Devi Circle, S. G. Highway, Ahmedabad-382421. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, we hereby report that in our opinion, the listed entity has, during the review period covering the financial year ended on March 31, 2026, complied with the statutory provisions listed hereunder and also that the listed entity has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We, Parikh Dave & Associates, Practicing Company Secretaries, have examined:

- a) all the documents and records made available to us and explanation provided by Orient Cement Limited ("the listed entity"),
- b) the filings/ submissions made by the listed entity to the stock exchanges,
- c) website of the listed entity,
- d) any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the year ended on 31st March, 2026 ("Review Period") in respect of compliance with the provisions of:

- a) Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- b) Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include: -

- a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, to the extent applicable;
- b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, **(Not Applicable to the Company during the Review Period)**;
- c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, to the extent applicable;
- d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018, **(Not Applicable to the Company during the Review Period)**;
- e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021, to the extent applicable;

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- f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021, **(Not Applicable to the Company during the Review Period);**
- g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; to the extent applicable;
- h) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 2025, to the extent applicable;
- i) The Depositories Act, 1996 and Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018, to the extent applicable;
- and circulars/ guidelines issued thereunder;

and based on the above examination, we hereby report that, during the Review Period:

- a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:

Sr. No.	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
1	Regulation 17 (1A) of SEBI (LODR) Regulations, 2015 provides that no listed entity shall appoint a person or continue the directorship of any person as a non-executive director who has attained the age of seventy five years unless a special resolution is passed to that effect, in which case the explanatory statement annexed to the notice for such motion shall indicate the justification for appointing such a person. Provided that the listed entity shall ensure compliance with this sub-regulation at the time of appointment or re-appointment or any time prior to the non-executive director attaining the age of seventy-five years.	Regulation 17 (1A) of SEBI (LODR) Regulations, 2015	The Company made the appointment of Mr. Sudhir Nanavati, aged above 75 years as an Independent Director effective from 22 nd April, 2025 without taking prior approval of shareholders. The approval of shareholders by way of postal ballot was sought later on 28 th June, 2025.	BSE Limited		BSE has levied fine of Rs. 1,34,000 for non compliance of Regulation 17 (1A) of SEBI (LODR) Regulations, 2015 pursuant to Master Circular No. SEBI/HO/CFD/PoD2 /CIR/P/0155 dated 11 th November, 2024.	Rs. 1,34,000	The Company has not complied with Regulation 17 (1A) of SEBI (LODR) Regulations, 2015 relating to taking prior approval of shareholders for appointment of Independent Director who has attained the age of seventy five years.	The Company took corrective action and subsequently sought approval of the shareholders by way of postal ballot on 28 th June, 2025, in compliance with the applicable provisions of the Companies Act, 2013 and SEBI (LODR) Regulations. The Company has also paid fine of Rs. 134000+ GST Rs. 24120 on 13 th March, 2026.	

2	Every listed entity shall submit a secretarial compliance report in such form as specified, to stock exchanges, within sixty days from end of each financial year.	Regulation 24A (2) of SEBI (LODR) Regulations, 2015	The Company submitted Annual Secretarial Compliance Report on 30 th May, 2025. However, this report did not cover compliance data for entire Financial Year. The Company submitted the prescribed report for the full financial year on 16 th June 2025 following the expiry of 60 days from the close of the Financial Year submitted the said report in prescribed format for full financial year.	BSE Limited	BSE vide its email on 13 th June, 2025 has informed the Company regarding discrepancy in the format of Annual Secretarial Compliance Report submitted by the Company on 30 th May, 2025.	Annual Secretarial Compliance report in prescribed format was not submitted within 60 days from financial year end.	BSE has levied fine of Rs. 30,000 on Company for late submission of Annual Secretarial Compliance Report in prescribed format. Upon submission by the Company BSE Limited has waived the Fine.	Annual Secretarial Compliance Report submitted for F.Y.: 2024-25 on May 30, 2025 was not covering the details for entire financial year as per prescribed format. Subsequently, on June 16, 2025, i.e. after due date, the Company submitted the full report in prescribed format.	The Company submits that the processes have been strengthened to ensure compliances in future.	
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<p>3</p>	<p>As per Regulation 34 read with Schedule V of SEBI (LODR) Regulations, 2015 following shall be attached with Corporate Governance report in the Annual report of the Company:</p> <ol style="list-style-type: none"> 1. Declaration signed by the chief executive officer stating that the members of board of directors and senior management personnel have affirmed compliance with the code of conduct of board of directors and senior management. 2. Compliance certificate from either the auditors or practicing company secretaries regarding compliance of conditions of corporate governance shall be annexed with the directors' report. 3. Certificate from a company secretary in practice that none of the directors on the board of the company have been debarred or disqualified from being appointed or continuing as directors of companies by the Board/Ministry of Corporate Affairs or any such statutory authority. 	<p>Schedule V of SEBI (LODR) Regulations, 2015</p>	<p>These 3 declarations / certificates mandated under Regulation 34 were not included in Annual report for FY: 2024-25 as part of Corporate Governance Report.</p>	<p>PCS</p>	<p>Advisory</p>	<p>These 3 declarations / certificates mandated under Regulation 34 were not included in Annual report for FY: 2024-25 as part of Corporate Governance Report</p>	<p>NA</p>	<p>In the Annual Report for FY 2024-25, the annexures to the Corporate Governance Report, namely Annexure-A (CEO and CFO Certificate for Code of Conduct), Annexure-B (PCS Certificate regarding Director Disqualification), and Annexure-C (PCA Certificate for compliance with Corporate Governance requirements), were not included, as required under Regulation 34 read with Schedule V of the SEBI (LODR) Regulations, 2015.</p>	<p>The Company submits that the processes have been strengthened to ensure compliances in future.</p>
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b) The listed entity has taken the following actions to comply with the observations made in previous reports:

Compliance Requirement (Regulations / Circulars / guidelines including specific clause)	Regulation / Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
Not Applicable									

We hereby report that, during the Review Period the compliance status of the listed entity is appended as below:

Sr. No.	Particulars	Compliance status (Yes/No/NA)	Observations / Remarks by PCS
1.	<u>Secretarial Standards:</u> The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.	Yes	--
2.	<u>Adoption and timely updation of the Policies:</u> • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities. • All the policies are in conformity with SEBI Regulations and has been reviewed & timely updated as per the regulations /circulars /guidelines issued by SEBI.	Yes	--
3.	<u>Maintenance and disclosures on Website:</u> • The Listed entity is maintaining a functional website. • Timely dissemination of the documents / information under a separate section on the website. • Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s) / section of the website.	Yes	--
4.	<u>Disqualification of Director:</u> None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013.	Yes	--
5.	<u>Details related to subsidiaries of listed entities have been examined w.r.t.:</u> (a) Identification of material subsidiary companies. (b) Disclosure requirement of material as well as other subsidiaries.	NA	There was no subsidiary during the review period.
6.	<u>Preservation of Documents:</u> The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.	Yes	--
7.	<u>Performance Evaluation:</u> The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations.	Yes	--
8.	<u>Related Party Transactions:</u> (a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions. (b) In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit committee.	Yes NA	-- No such events

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9.	<u>Disclosure of events or information:</u> The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	--
10.	<u>Prohibition of Insider Trading:</u> The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	No	Due to technical issue, Company was not able to furnish requisite reports of events recorded in the Structured Digital Database (SDD) software for the period from April 1, 2025 to December 31, 2025 as required under Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.
11.	<u>Actions taken by SEBI or Stock Exchange(s), if any:</u> No Actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder. The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.	No Yes	As mentioned in Table (a) Above.
12.	<u>Resignation of statutory auditors from the listed entity or its material subsidiaries:</u> In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.	Yes	--
13.	<u>Additional Non-compliances, if any:</u> No additional non-compliance observed for all SEBI regulation/circular/guidance note etc.	No	As mentioned in Table (a) Above.

We further, report that the listed entity is in compliance with the disclosure requirements of Employee Benefit Scheme Documents in terms of regulation 46(2) (za) of the LODR Regulations.: **Yes**

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Assumptions & Limitation of scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial records and books of account of the listed entity.
4. This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (LODR) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

**FOR PARIKH DAVE & ASSOCIATES
COMPANY SECRETARIES**

UMESH
GOVINDPRASA
D PARIKH

Digitally signed by UMESH
GOVINDPRASAD PARIKH
Date: 2026.04.28 11:30:57
+05'30'

**UMESH PARIKH
PRACTICING COMPANY SECRETARY
PARTNER
ICSI Unique Code No.: P2006GJ009900
Peer review Certificate No.: 6576/2025
FCS No.:4152 C. P. No.: 2413
UDIN: F004152H000218597**

**Place : Ahmedabad
Date : 28/04/2026**