

July 4, 2023

**Bombay Stock Exchange Limited**  
**New Trading Ring,**  
**Rotunda Building, P J Towers,**  
**Dalal Street, Fort**  
**Mumbai-400001**  
**Security Code: 535754**

**National Stock Exchange of India Limited**  
**“Exchange Plaza”, Plot No. C-1, Block G**  
**Bandra – Kurla Complex, Bandra (East),**  
**Mumbai – 400 051**  
**Symbol: ORIENTCEM**

Dear Sir,

**Sub: Business Responsibility and Sustainability Report (BRSR) for the financial year 2022-23**

Please find attached herewith the BRSR forming part of the Annual Report of the Company for the financial year 2022-23.

Yours faithfully,  
For **Orient Cement Limited**

**Nidhi Bisaria**  
**(Company Secretary)**

Encl. As stated

# Business Responsibility and Sustainability Report

## SECTION A: GENERAL DISCLOSURES

### I. Details of listed entity

1.	Corporate Identity Number (CIN) of the Company	L26940OR2011PLC013933
2.	Name of the Company	Orient Cement Limited
3.	Year of Incorporation	2011
4.	Registered Office Address	Unit -VIII, Plot No. 7, Bhoinagar, Bhubaneswar-751012, (Odisha)
5.	Corporate Address	5-9-22/57/D, 2 <sup>nd</sup> Floor, GP Birla Centre, Adarsh Nagar, Hyderabad, Telangana – 500063
6.	Email Address	prakash.jain@orientcement.com
7.	Telephone	91-40-23688600
8.	Website	<a href="http://www.orientcement.com">www.orientcement.com</a>
9.	Financial Year Reported	April 1, 2022- March 31, 2023
10.	Name of the Stock Exchanges where shares are listed	National Stock Exchange of India Limited BSE Limited
11.	Paid-up Capital	₹20,48,68,760/-
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Prakash Chand Jain, Chief Financial Officer 040-23688788 prakash.jain@orientcement.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).	Standalone basis as there is no other entity forming part of the financial statements of the Company.

### II. Products/Services

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

Sl. No.	Description of Main Activity	Description of Business Activity	% of turnover of the Company
1.	Clinker and Cement Manufacturing	Manufacturing and sale of Cement	99.89%

15. Products/Services sold by the Company (accounting for 90% of the turnover)

Sl. No.	Product/Service	NIC Code	% of total turnover contributed
1.	Clinker and Cement	2394	99.89%

### III. Operations

16. Number of locations where plants and/or operations/offices of the Company are situated:

Locations	Number of plants	Number of offices	Total
National	3	32	35
International	NIL	NIL	NIL

17. Markets served by the Company

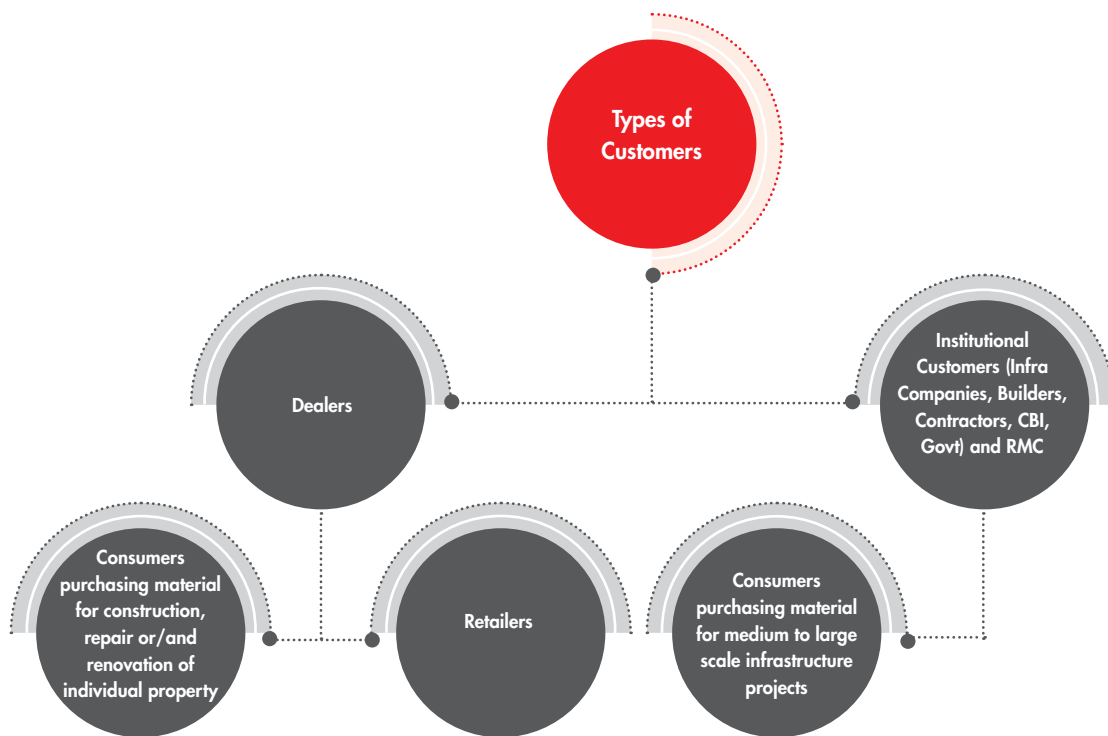
a. Number of locations

Locations	Number
National (No. of States)	11
International (No. of Countries)	NIL

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

Nil. The products are sold only in India.

c. Types of customers



### IV. Employees

18. Details as at the end of Financial Year, i.e., March 31, 2023

a. Employees and workers (including differently abled):

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
<b>EMPLOYEES</b>						
1.	Permanent (D)	855	825	96.49%	30	3.51%
2.	Other than Permanent (E)	-	-	-	-	-
3.	<b>Total employees (D+E)</b>	<b>855</b>	<b>825</b>	<b>96.49%</b>	<b>30</b>	<b>3.51%</b>

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
<b>WORKERS</b>						
4.	Permanent (F)	420	405	96.43%	15	3.57%
5.	Other than Permanent (G)	3267	3147	96.33%	120	3.67%
6.	<b>Total workers (F+G)</b>	<b>3687</b>	<b>3552</b>	<b>96.34%</b>	<b>135</b>	<b>3.66%</b>

b. Differently abled Employees and workers:

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
<b>DIFFERENTLY ABLED EMPLOYEES</b>						
1.	Permanent (D)	2	2	100%	-	-
2.	Other than Permanent (E)	-	-	-	-	-
3.	<b>Total differently abled employees (D+E)</b>	<b>2</b>	<b>2</b>	<b>100%</b>		
<b>DIFFERENTLY ABLED WORKERS</b>						
4.	Permanent (F)	1	1	100%	-	-
5.	Other than Permanent (G)	1	-	-	1	100%
6.	<b>Total differently abled workers (F+G)</b>	<b>2</b>	<b>1</b>	<b>50%</b>	<b>1</b>	<b>50%</b>

19. Participation/Inclusion/Representation of Women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	9	2	22
Key Management Personnel	3	1	33

20. Turnover rate for permanent employees and workers (disclose trends for the past 3 years)

	FY2023			FY2022			FY2021		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	14.85	0.94	15.79	14.45	1.75	16.20	10.36	1.28	11.64
Permanent Workers	4.29	0.23	4.52	4.39	-	4.39	9.77	-	9.77

Note: This includes employees/workmen who have retired during the year.

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

21. Name of holding/subsidiary/associate companies/joint ventures

Sl. No.	Name of the holding/subsidiary/associate companies/joint ventures (A)	Indicate whether Holding/Subsidiary/Associate/Joint Venture	% of shares held by the Company	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the Company (Yes/No)
NIL				

**VI. CSR Details**

- 22. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: **(Yes/No) Yes**
- (ii) Turnover (in ₹ Lacs): ₹2,93,754.56 lacs
- (iii) Net worth (in ₹ Lacs): ₹1,60,370.17 lacs

**VII. Transparency and Disclosure Compliances**

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

Stakeholder group from whom compliant is received	Grievance Redressal Mechanism in place (Yes/No) (If yes, then provide weblink for grievance redressal policy)	FY2023			FY2022		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	-	0	0	-
Investors (other than shareholders)	Yes	0	0	-	0	0	-
Shareholders	Yes	0	0	-	1	0	-
Employees and workers	Yes	1	0	-	0	0	-
Customers	<a href="https://www.orientcement.com/wp-content/uploads/2016/05/Whistle-Blower-Policy.pdf">https://www.orientcement.com/wp-content/uploads/2016/05/Whistle-Blower-Policy.pdf</a>	3	2	-	4	0	-
Value Chain Partners		1	0	-	1	0	-
Others (Anonymous)		2	0	-	1	0	-

24. Overview of the Company’s material responsible business conduct and sustainability issues pertaining to environment and social matters that present a risk or an opportunity to the business of the Company, rationale for identifying the same approach to adapt or mitigate the risk along with its financial implications, as per the following format:

Sl. 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	Health and safety of employees and workers	Risk	The Company’s biggest assets are its employees and workers. Their health and safety are of prime importance to the Company.	The Company prioritises safety. The safety system includes training, awareness programmes, and the proper use of protective equipment. The Company complies with legal requirements and rewards employees for safe operations. It also has safety champions and an ideas forum for safety improvements, conducts regular inspections, and emphasises hazard communication. Safety meetings, celebrations and motivational programmes are organised and housekeeping is undertaken for a safe work environment.	Company’s efforts have resulted in achieving zero fatalities and zero Lost Time Injuries (LTI) during the FY 2022-23. Thus, “No negative financial impact”.

Sl. 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	Local community involvement and social development	Opportunity	Maintaining positive relationships with local communities has allowed the Company to effectively contribute to social development and lay the foundation for a sustainable business.	<ul style="list-style-type: none"> <li>- The Company continues to engage in CSR activities at all plants to create deeper bonds with the community at large.</li> <li>- At our manufacturing plants, apprenticeship programmes are in place with the objective of providing the local villagers with vocational skills to improve their employability.</li> <li>- Both Devapur and Chittapur provide primary and secondary schooling facilities and medical facilities to the local community.</li> </ul>	Please refer Principle-9 of this report & Annexure 3 'Annual Report on CSR' forming a part of the Directors' Report for details of the expenses incurred by the Company. "No negative financial impact" on account of issues related to local communities.
3	Labour / industrial relations	Risk	<ul style="list-style-type: none"> <li>- Maintaining strong relations with Labour Unions and addressing labour concerns.</li> <li>- Action against human rights violations.</li> </ul>	<ul style="list-style-type: none"> <li>- The Company has recognised the role of Labour Unions and fostered harmonious relations with them.</li> <li>- It has also taken proactive steps to resolve concerns that crop up from time to time.</li> </ul>	No material impact during the period under review has been reported. Thus, "No negative financial impact".
4	Environmental Compliance	Risk	Ensuring compliance with MOEF and other regulatory requirements.	<ul style="list-style-type: none"> <li>- The Company continues to closely monitor and comply with regulatory requirements and has the necessary infrastructure at all plants to regularly review the process and ensure compliance.</li> <li>- Third-party services were utilised to ensure compliance.</li> </ul>	The Company has not received any direction from the regulators related to environmental compensation/issues. Thus, "No negative financial impact".
5	Energy, Fuel and usage of alternative fuels or hazardous wastes	Opportunity and Risk	<p><u>Risk</u> –</p> <ul style="list-style-type: none"> <li>- High volatility in coal and petcoke availability and prices.</li> <li>- Hazardous wastes require specific safety protocols to be maintained right through their life cycle (i.e., transportation, handling and disposal or usage).</li> </ul>	<ul style="list-style-type: none"> <li>- Permission from the Pollution Control Board is obtained for the use of hazardous waste. SOPs are defined and continuously monitored to ensure compliance.</li> <li>- The Company has a robust infrastructure to reduce pollution.</li> <li>- Continuous efforts are made and monitoring mechanisms are in place to address process variability and ensure that there is no impact on quality. Investments in digitally enabled monitoring and process optimisation systems during the year are further supporting this initiative.</li> </ul>	Additional expenditure was incurred to install AFR handling systems at both plants. During FY23, 13.2% of alternative fuels were co-processed in kilns and 5.7% of alternative fuels were consumed in the Captive Power Plant, substituting fossil fuels and promoting circularity. The total savings achieved during the year by using AFR was approximately ₹39.6 crore.

Sl. 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)
			<ul style="list-style-type: none"> <li>- Changes in legislative norms on waste collection and utilisation.</li> <li>- Process variability caused by the variable chemistry of different alternative raw materials or fuels may impact quality.</li> </ul> <p>Opportunity – AFR, including hazardous wastes, helps mitigate availability, lower cost, promote a circular economy and contribute towards sustainability goals.</p>		<p>Additional resources were deployed to procure RDF, Plastic waste and use locally generated agri-waste to improve thermal substitution, promoting interdependence with local communities. Thus, this opportunity resulted in "Positive financial impact".</p>
6	Material/ Services sourcing	Risk	<p>Surge in the cost of raw materials</p> <ul style="list-style-type: none"> <li>- High dependency on local vendors and sources.</li> <li>- Increased logistics costs due to the rise in fuel prices.</li> <li>- Quality and consistency in the parameters of raw materials is a challenge.</li> <li>- The service provider's adherence to statutory compliances like labour, SHE etc.</li> </ul>	<ul style="list-style-type: none"> <li>- Optimised fuel procurement based on arbitrage and availability, locally as well as globally.</li> <li>- Efforts are ongoing to expand the supplier base and have long-term contracts.</li> <li>- Adoption of a Green Logistics Policy which means exploring and applying reverse logistics wherever possible to minimise dead freight.</li> <li>- A progressive shift from road to rail mode to reduce cost and emissions.</li> <li>- Quality parameters are contractually specified, tracked in-house and strictly enforced</li> <li>- The EHS policy is an integral part of all service contracts, which is shared with the provider and strictly enforced.</li> </ul>	<p>Despite the Company successfully addressing the challenges concerning fuel availability and associated cost impacts, the Company experienced negative financial impact.</p>

Sl. 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)
7	Water management	Risk	<ul style="list-style-type: none"> <li>- Excessive consumption of water for operations as well as for dust suppression.</li> <li>- Discharge of effluents contaminating soil and ground water.</li> </ul>	<ul style="list-style-type: none"> <li>- Most water requirements to run the plants are fulfilled with available water from mines and rainwater reservoirs.</li> <li>- Close monitoring and management of water consumption to ensure our plants are water positive.</li> <li>- Utilisation of treated water for dust suppression and green belt development.</li> <li>- Zero liquid discharge.</li> </ul>	Various measures implemented by the organization has resulted in water security with better management. This resulted in "positive financial impact" with respect to water charges.

## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
<b>Policy and management processes</b>									
1. a. Whether the Company's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes Note 1	Yes	Yes	Yes	Yes		Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Note - 3	No	No	Yes	No	No		Yes	No
c. Weblink of the policies, if available	*	**	-	#	##	***	Note 2	#	-
2. Whether the Company has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes		Yes	Yes
3. Do the enlisted policies extend to the Company's value chain partners? (Yes/No)	Yes	Yes	No	No	No	Yes		No	Yes
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 the Company and mapped to each principle.	The policies are based on prescribed principles, the Bureau of Indian Standards (BIS), conformance to the spirit of International Standards, including, ISO 9001, ISO 14001, ISO 27001, ISO 45001, ISO 50001 GRI-standards and ILO principles, GCCA/WBCSD, PAT (Performance, Achieve Trade), NABL and GPTW (Great Place to Work), wherever applicable.								
5. Specific commitments, goals and targets set by the Company with defined timelines, if any.	The commitments and goals, wherever required, are set by the Company and have been mentioned in the respective principles.								



Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
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6. Performance of the Company against the specific commitments, goals and targets along with reasons, in case the same are not met. NA

Note-1:- The policy is embedded in the Company's quality, environment, energy, safety policies which, inter alia, relate to safe and sustainable products.

Note-2:- The need for a formal policy was not identified.

Note-3:- The Code of Conduct for Directors and Senior Management and the Whistle Blower Policy of the Company are approved by the Board of Directors of the Company and are signed by the Managing Director and CEO of the Company.

\*<http://www.orientcement.com/wp-content/themes/orient/assets/pdfs/Acrobat-Document.pdf>

\*\*<http://www.orientcement.com/sustainability/>

##<https://www.orientcement.com/wp-content/uploads/2021/05/corporate-social-responsibility-policy.pdf>

###<http://www.orientcement.com/wp-content/uploads/2018/03/OCL-Human-Rights-Policy.pdf>

\*\*\*<http://www.orientcement.com/sustainability/>

**Governance, leadership and oversight**

7. Statement by Director, responsible for the Business Responsibility Report, highlighting ESG related challenges, targets and achievements *(listed entity has flexibility regarding the placement of this disclosure)*  
Statement by the Managing Director & CEO highlighting the relevance of sustainability to the organisation is mentioned at page nos. 20 to 22 of this Annual Report FY23. Please refer page nos. 30 and 31 of this Annual Report FY23 for ESG achievements of the Company.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).  
Mr. Desh Deepak Khetrapal  
Managing Director & CEO  
DIN: 02362633

9. Does the Company have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.  
The Managing Director and CEO, Chief Financial Officer, Plant Heads, HR Head, Sales and Marketing Head and Procurement Head evaluate the Company's business responsibility performance on a regular basis. Overall performance is assessed at least once a year by the Board.  
The targets related to environmental KPIs, such as the reduction of water usage in operations, the use of alternative fuels and raw materials, as well as the mitigation and management of climate change impacts, are part of the KRA of senior management. The Managing Director reviews performance against these KRAs on a quarterly basis. The Board is kept informed about the progress on these parameters.

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)									
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	
	Performance against above policies and follow up action																		
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances																			Quarterly

11.		<b>P 1</b>	<b>P 2</b>	<b>P 3</b>	<b>P 4</b>	<b>P 5</b>	<b>P 6</b>	<b>P 7</b>	<b>P 8</b>	<b>P 9</b>
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Has the entity carried out independent assessment /evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.

Yes, the Company has engaged M/s TUV India Private Limited to conduct the Limited Assurance of this report.

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

<b>Questions</b>	<b>P 1</b>	<b>P 2</b>	<b>P 3</b>	<b>P 4</b>	<b>P 5</b>	<b>P 6</b>	<b>P 7</b>	<b>P 8</b>	<b>P 9</b>
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The entity does not consider the Principle 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)

Not applicable

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

### Principle 1: Businesses should conduct and govern themselves with integrity and in a manner that is Ethical, Transparent and Accountable.

Orient Cement has built a robust and fair governance framework to promote and enforce ethical values throughout the Company's culture and to safeguard the interests of all stakeholders. To prevent unlawful practices, the Company's Code of Conduct establishes objectives, tasks and rules for employees and senior management, which must be adhered to by all. It underscores the Company's commitment to meeting required ethical principles and prepares all workers to adopt the Code of Conduct's principles into their daily actions. If deviations are found or reported, they are addressed with appropriate firmness and visibility.

#### 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 Key Managerial Personnel	The Board of Directors and KMPs have attended approximately 18 familiarisation opportunities at the Board meetings and other Committee meetings.	The topics are aligned with the material topics as identified during the stakeholder consultation, including, but not limited to, Business & Financial performance, Corporate Social Responsibility (CSR), assessment of Risks associated with Business, Evaluation of internal financial controls, Digitisation initiatives, compliance and governance parameters, etc.	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
Employees other than Board of Directors and KMPs	The employees other than the Board of Directors and KMPs have undergone 152 awareness sessions and training programmes.	The topics were aligned with material topics as identified during stakeholder consultation, including, but not limited to, POSH, water and energy conservation, IT security, incident investigation, productivity, environment protection, digitisation and fire safety	POSH coverage is 100%. Other programs on skill development, productivity, Environment, Sustainability, coverage of 81%.
Workers	24 Awareness (all Plants) and 14 Skill Development Programmes at Plants.	Awareness Programmes on Health and Safety and On-skill Development Programmes	Health and Safety 100%. Skill development - 81%

Open house sessions (total 7 nos.) were conducted from time to time by the Managing Director and CEO of the Company. These sessions were conducted in person at our Plants, on Workplace@facebook.com (our internal communication platform) and/or through Zoom with Q&A sessions. During these meetings, the Managing Director and CEO addressed the staff and familiarized them with business updates, developments in the cement industry, obstacles encountered, new initiatives launched on environmental and social fronts to satisfy the Company's commitments, and so on. Further, Managing Director and CEO also gave updates on the previous Townhalls, key suggestions and way forward. These sessions are attended by a large number of team members. They can also access recordings of such meetings on the Workplace platform at their leisure. In addition to these engagements during the fiscal year, the Plant Leadership Team and Functional Leadership Team organized numerous smaller-group meetings to reinforce key principles, values and policies across levels.

**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.**

(Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as disclosed on the entity's website)

The Company periodically evaluates the regulatory compliance risks pertaining to its business and takes necessary actions to mitigate such risks. Its commitment to regulatory compliance is reaffirmed by the online compliance tool 'Kavach'. The tool, which links statutory compliances to each area of corporate activity, is managed by the Company's Legal Head. No Regulatory authority or Courts issued or imposed any order or penalty on the Company that could have a negative impact on its future operations.

**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.**

No Regulatory authority or Courts issued or imposed any order or penalty on the Company. Hence not applicable.

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

The policy on bribery and corruption prevention is embedded in the Company's Codes of Conduct (namely, the Code of Conduct for employees, the Code of Conduct for Directors and Senior Management, and the Supplier Code of Conduct), Whistle Blower Policy and HR policies and practices.

The required steps to ensure proper reporting of incidents are outlined in the Whistle Blower policy. All complaints received are placed before the Audit Committee and the Board of Directors on a quarterly basis. The Company also raises awareness about the Whistle Blower mechanism and the Code of Conduct to ensure proper implementation of the Codes.

The relevant policies can be accessed at <https://orientcement.com/policies/>.

**5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption.**

The Directors, KMPs, employees or workers have not been subjected to any action by law enforcement agencies for charges of bribery or corruption in the current financial year or the previous financial year.

	FY2023	FY2022
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	NIL	NIL
Workers	NIL	NIL

## 6. Details of complaints with regard to conflict of interest.

No complaints with regard to the conflict of interest of Directors and KMPs have been received in the current fiscal year or the previous year.

	FY2023		FY2022	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	NIL	NIL	NIL
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL	NIL	NIL	NIL

## 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 conflict of interest.

Not applicable

### Leadership Indicators

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

Total number of awareness programmes held	Topics/principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
45 unique Programmes (conducted at the plants multiple times)	Training sessions were conducted for contractors (including their supervisors and workmen), covering majorly maintaining inward and outward registers, verifying needful documents for inward and outward returnable and non-returnable materials, behaviour-based safety and avoiding unsafe practices, limestone mining practices, types of emergencies and threats, electrical safety awareness, firefighting and maintenance of fire hydrants, etc.	Out of total 27 high value chain partners, we have trained 100% of our partners on all safety related training, training for security personnel for maintaining different registers, records and safety and the remaining were provided the function related training programs
20 unique programmes (conducted at multiple locations several times)	Awareness programmes for our channel partners, influencers and customers were conducted with the primary objective of promoting product awareness, good construction practices, and learnings from the various technical points to ensure appropriate construction practices. Also, to raise premium product awareness, StrongCrete is promoted for its unique features, benefits, and cost savings. Value-added services are provided by the technical team. They offer technical training at plants, conduct health programmes for value chain partners and their family members.	80% awareness and information building session for masons, architects, engineers, dealers, retailers were conducted to build product awareness and good construction practices.

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.

According to the Company's Code of Conduct, the Directors and the Senior Management are required to take utmost care when participating in any transaction directly or indirectly in which they have a direct or indirect interest that conflicts, or may conflict, with the interests of the Company. They are expected to:

- avoid conflicts of interest
- refrain from accepting benefits from third parties
- disclose interest in a proposed transaction or arrangement (transactional conflicts)
- declare interest in an existing transaction or arrangement.

Every member of the Board and Senior Management must submit an affirmation of compliance with the provisions of the Code of Conduct annually.

**Principle 2: Business should provide goods and services in a manner that is sustainable and safe**

Orient Cement strives to manufacture products that have a minimal impact on the environment and communities in which they operate. The Orient Cement website provides IHBs (individual house builders) with the knowledge they need about good construction practices through home building videos, estimation and costing tools for various stages via a cost calculator, and literature on Vaastu compliance. All these inputs are available at the link: Construction Planning Tools for Your Next Build–Birla A1 and will help the IHBs build a sustainable dream home with optimum usage of resources. Our blended cement products have been certified 'Green Product' by the Confederation of Indian Industry -CII's Green Products and Services Council since 2019.

Sustainability has always been embedded in the philosophy and operations of the Company through operational and resource efficiency. To accomplish this objective, the Company proactively strives to reduce the environmental impact of all business operations and to promote ethical standards that support sustainable growth.

**Essential Indicators**

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

Segment	FY2023	FY2022	Details of improvements in environmental and social impacts
R & D	-	-	-
Capex	15.9%	7.08%	Details of projects implemented in FY23: <ul style="list-style-type: none"> <li>• Installed bag filters to reduce air pollution.</li> <li>• Resources developed to enhance the percentage of Biomass usage.</li> <li>• Installation of solar lights, etc</li> </ul>

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

Yes, the Company's sourcing policies and procedures focus on continuously increasing sustainable sourcing. For all supply and service contracts, these processes include vendor selection, vendor onboarding, contract negotiation and award, as well as post-contract support. All expectation from vendors and service providers are discussed openly and aligned for a sustainable journey throughout the sourcing lifecycle.

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

Approximately 55% of our vendors and suppliers of input materials (including vendors /suppliers of alternative fuels and raw materials) have confirmed compliance with the requirements of social and environmental standards and are

certified in this regard by the International Organization for Standardisation. The Company has also been increasing the use of rail transportation for shipment of cement and raw materials. The Company also conducts regular safety training sessions for drivers, including those employed by logistics partners.

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.

Cement is packed in PP (polypropylene) bags, which generate a certain amount of plastic waste depending on sales. The Company procures an equivalent quantity of plastic waste from multiple sources and co-processes it in the kiln circuit, including internal plastic wrappers as a fuel in line with plastic waste management guidelines. E-waste and hazardous waste generated are disposed to authorised recycler(s).

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, EPR is applicable to Orient Cement Limited. The Company has submitted its action plan on plastic waste management to the Central Pollution Control Board, in line with the EPR policy.

#### 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?

This year the Company has not carried out Life Cycle Perspective / Assessments (LCA) for its products. However, Company is planning to carry out LCA in coming years.

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.

This year the Company has not carried out Life Cycle Perspective / Assessments (LCA) for its products. However, our usual rigorous monitoring measures ensure that there are no significant social or environmental concerns.

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

Indicate input material	Recycled or re-used input material to total material #	
	FY2023	FY2022
Fly Ash, Lime sludge, Iron slag and Chemical Gypsum	15.63%	16.51%

# The above numbers are based on quantity on mass basis.

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:

	FY2023			FY2022		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	-	-	-	-	-	-
E-waste	-	-	-	-	3.8	-
Hazardous waste	17.3	21.0	-	30.3	13.3	-
Other waste						
Battery waste	-	20.2	-	-	2.3	-
Bio-medical waste	-	-	0.2	-	-	0.2

Previous year figures have been regrouped/corrected wherever considered necessary.

Reused waste consists of used oil, oil-soaked cotton waste and these materials co-processed in the Kiln.

Recycled waste consists of Battery waste, Oil sludge, used oil etc., disposed to authorised recycler.

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
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The end product is cement and it is utilised in the form of concrete for construction purposes. Therefore, it cannot be reclaimed. As regard, packaging material, please refer essential indicator 3 above

**Principle 3: Business should respect and promote the wellbeing of all employees, including those in their value chains**

As a people-centric Company, Orient Cement considers employee well-being and happiness to be crucial for its growth and productivity. Those who are qualified to perform the assigned duties are offered equal employment opportunities by the Company, which adopts fair employment policies. The Company prioritises the health and safety of its workers, with a special focus on lowering safety risks through engineering and management solutions.

The Company's philosophy of 'Work Safe-Live Safe' is recognised and integrated into the corporate operational operations through the Company's Environment, Health and Safety (EHS) policy. To ascertain the employees' wellbeing, the Company has stringent safety protocols and procedures, which are implemented across all operational sites. These measures of protection were created in response to the different health hazards associated with the cement industry. The Company has mechanised all its mining operations and has SOPs in place for each operation to avoid workplace accidents. Additionally, it makes sure that safety toolbox briefings are conducted at each site once a permit has been issued but before work is started.

The Company has taken proactive steps to ensure the wellbeing of its employees as well as their family members. Healthcare facilities are available 24 hours a day to workers, their families in and around the plant's vicinity. The 'We Care' initiative, which began as a feedback and query mechanism, has evolved into a comprehensive program that focuses on health, wellness, idea generation, and engagement for team members and other stakeholders near the Company's operating locations.

From the day of induction, all employees and workers undergo several modules of training to learn and improve their safety skills. All employees, including temporary and contracted workers, receive this training. The first step for employees is a check-up to determine their level of physical fitness. Employees that are newly hired participate in the organisation's safety induction programme, where they learn about the requirements for infrastructural, electrical, and fire safety. A Behaviour-Based Safety Training Programme is conducted for existing employees to refresh their knowledge and practice of safety protocols. Routine safety inspections and audits (internal as well as external) are conducted to ensure proper implementation of safety practices by all employees, from the leadership team to the contractual workforce, security guards and guests.

**Essential Indicators**

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

The Company prioritises employee well-being through several people-centric policies. Along with health and accident insurance policies, non-occupational medical and healthcare services are offered to permanent employees and workers. The details are provided below:

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)	
<b>Permanent employees</b>											
Male	825	825	100%	825	100%	0	0	825	100%	0	0
Female	30	30	100%	30	100%	30	100%	0	0	30	100%
<b>Total</b>	<b>855</b>	<b>855</b>	<b>100%</b>	<b>855</b>	<b>100%</b>	<b>30</b>	<b>3.51%</b>	<b>825</b>	<b>96.49%</b>	<b>30</b>	<b>3.51%</b>
<b>Other than Permanent employees</b>											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# At the plants, members are covered through facilities available at their respective locations. For members based out of office locations (where the number of total employees at each location is very less) the Company has explored tie-ups with professional facility partners.

## 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)
<b>Permanent Workers</b>											
Male	405	405	100%	405	100%	0	0	Not Applicable			
Female	15	15	100%	15	100%	15	100%	0	0	15	100%
<b>Total</b>	<b>420</b>	<b>420</b>	<b>100%</b>	<b>420</b>	<b>100%</b>	<b>15</b>	<b>3.57%</b>	<b>0</b>	<b>0</b>	<b>15</b>	<b>100%</b>
<b>Other than Permanent Workers</b>											
Male	3147	3147	100%	3147	100%	0	0	Not Applicable			
Female	120	120	100%	120	100%	120	100%	0	0	120	100%
<b>Total</b>	<b>3267</b>	<b>3267</b>	<b>100%</b>	<b>3267</b>	<b>100%</b>	<b>120</b>	<b>3.67%</b>	<b>0</b>	<b>0</b>	<b>120</b>	<b>100%</b>

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

The Company also offers provisions for PF, Gratuity and ESI to the employees and the details are provided below:

Benefits	FY2023			FY2022		
	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%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI*	0.1%	100%	Y	0.58%	100%	Y
Others- please specify	-	-	-	-	-	-

\* In FY 2022-23 we have only 1 member covered under ESI. For FY 2021-22 we had 5 members covered under ESI.

## 3. Accessibility of workplaces

Are the premises/offices of the Company 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 Company in this regard.

Yes, the Company offices are made accessible through ramps, lifts, etc., wherever required and the facility of western restrooms is available across all the operational sites.

## 4. Does the Company have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

The equal opportunity policy is embedded in the Code of Conduct policy of the Company which can be accessed via this link : <https://www.orientcement.com/wp-content/themes/orient/assets/pdfs/Acrobat-Document.pdf>. The Code of Conduct is shared with all the employees as a part of their induction programme.

## 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%	100%	No permanent worker availed maternity benefit.	
Female	100%	100%		
<b>Total</b>	<b>100%</b>	<b>100%</b>		



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.

	<b>Yes/No (If yes, then give details of the mechanism in brief)</b>
Permanent workers	Yes
Other than permanent workers	Yes
Permanent employees	Yes
Other than permanent employees	Yes

Orient Cement’s open-door policy provides opportunities for employees to freely communicate their concerns. Mentioned here are a few initiatives taken by the Company to ensure a conducive working environment.

- **WE CARE:** Employees can express their concerns, ideas, and proposals on this platform. Employees are updated about the progress of the issues forwarded through ‘wecare@orientcement.com’ from time to time. Throughout the reporting period, 4 replies were sent via the WE CARE platform, and all of them were dealt with in a timely manner.
- **POSH (Prevention of Sexual Harassment):** The policy on prevention of sexual harassment has been formulated to ensure the safety of its team members at the workplace (including while on official work outside the base location). A dedicated internal committee has been formed to address any issues raised by any team member/s. The Company also conducted awareness

sessions and has launched an e-learning module to offer a better understanding of the policy.

- **Whistle-blower Policy:** This policy enables internal team members and external stakeholders to raise concerns. The concerns are addressed by the Whistle Blower Committee, headed by the Managing Director and CEO, the Chief Financial Officer and the Chief HR Officer. It is also reported to the Audit Committee and the Board of Directors. The Committee investigated all matters reported during the financial year and took necessary action, under report to the Audit Committee and the Board.
- Employees and workers also have the opportunity to report their grievances or suggestions to the respective locational HR SPOC (Single Point of Contact) and functional heads. Respective grievances are addressed as per the defined grievance redressal procedure. The Company also conducts programmes such as P-Connect, Coffee with Leaders and Town Halls that allow employees to communicate their concerns with team members and top management. All points that are raised are tracked and updated back to individuals/teams in a transparent manner. It also enables quick resolution of various issues. To improve the working environment, various committees - Canteen Committee, Sports Committee, School Committee, Colony Committee, Welfare and Safety Committee and Workmen Committee - have been formed. A welfare officer is appointed as the convener of each committee and grievances are addressed on a priority basis. Team member(s) can also express their concerns to Manager, Skip Level Manager, HOD, location HR Head, Plant Head/Functional Head, Chief HR Officer as well as the Managing Director and CEO.

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

None of the permanent employees are the members of any Association(s) or Union(s) recognised by the Orient Cement. However, the male and female workers at Devapur Plant of the Company are part of a workers’ union recognised by an authorised entity. The details of such membership/s are provided below:

Category	FY2023			FY2022		
	Total employees/ workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	%(B/A)	Total employees/ workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	%(D/C)
<b>Total Permanent Employees</b>	NIL	NIL	NIL	NIL	NIL	NIL
- Male	NIL	NIL	NIL	NIL	NIL	NIL
- Female	NIL	NIL	NIL	NIL	NIL	NIL
<b>Total Permanent Workers</b>	271	271	100%	270	270	100%
- Male	258	258	100%	258	258	100%
- Female	13	13	100%	12	12	100%

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

Training is an important aspect of talent and skill development. Therefore, the Company conducts various programmes to meet these requirements throughout the year. The details are provided below:

Category	FY2023					FY2022				
	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)
<b>Employees</b>										
Male	825	651	79%	645	78%	831	521	63%	620	75%
Female	30	23	77%	17	57%	27	11	41%	18	67%
<b>Total</b>	<b>855</b>	<b>674</b>	<b>79%</b>	<b>662</b>	<b>78%</b>	<b>858</b>	<b>532</b>	<b>62%</b>	<b>638</b>	<b>74%</b>
<b>Workers</b>										
Male	405	390	96%	250	62%	330	319	97%	72	22%
Female	15	15	100%	12	80%	12	12	100%	0	0
<b>Total</b>	<b>420</b>	<b>405</b>	<b>96%</b>	<b>262</b>	<b>62%</b>	<b>342</b>	<b>331</b>	<b>97%</b>	<b>72</b>	<b>21%</b>

# Note: Every member was given health and safety training virtually and / or physically.

## 9. Details of performance and career development reviews of employees and workers:

Performance reviews are conducted twice a year, along with yearly career development reviews. For workmen, performance and development reviews are conducted yearly and rewards are linked to skills and performance. The details are provided below:

Category	FY2023			FY2022		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
<b>Employees</b>						
Male	825	825	100%	831	831	100%
Female	30	30	100%	27	27	100%
<b>Total</b>	<b>855</b>	<b>855</b>	<b>100%</b>	<b>858</b>	<b>858</b>	<b>100%</b>
<b>Workers#</b>						
Male	405	349	86.17%	330	178	53.90%
Female	15	9	60%	12	3	25.00%
<b>Total</b>	<b>420</b>	<b>358</b>	<b>85.24%</b>	<b>342</b>	<b>181</b>	<b>52.92%</b>

# Note: (1) Performance reviews are conducted for all non-unionised workmen on a yearly basis.

(2) Unionised workmen who have spent at least five years in a particular grade/trade are reviewed along with HODs on a yearly basis.

## 10. Health and Safety Management System:

At Orient Cement, vigilance is incorporated into the Company's operations, to continually ensure the health and safety of all its employees. The Company's commitment to safe and sustainable working conditions is highlighted by its philosophy of 'Work Safe-Live Safe' and its Corporate Environment, Health & Safety (EHS) Policy. To ascertain the Company's employees' wellbeing, it has stringent safety protocols and procedures which are implemented across all its operational sites.

The Company also implements safety toolbox talks and awareness sessions at every site before work permit issuance. Its employees have access to detailed information on all safety

protocols through the Company's Corporate Safety Manual and safety trainings, which are conducted at various stages. Annual medical examinations are being organised for all employees to monitor health status as per guidelines.

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

Yes, all plants of Orient Cement have implemented ISO 45001 – the Occupational, Health and Safety Management System and the scope of certification covers product manufacture and supply.

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

To ensure adherence to prescribed safety norms, teams visit workplaces and locations to carry out inspections and assessments of potential hazards that could harm workers. Teams interact with the workmen and explain hazards and risks involved in allocated activities through toolbox talks. The Company also has a Hazard Identification and Risk Assessment (HIRA) process that involves identification of existing as well as potential routine and non-routine workplace hazards, viz., periodic review of risks, determining and implementing a hierarchy of controls for safe operations. Hazards related to working at height, working in confined spaces, hot work, conveyor belts, inadequate guarding, maintenance, etc. are covered under the HIRA register.

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

Yes, apart from implementing safety measures, the Company encourages its employees and workmen to report work

hazards, near misses, unsafe acts etc. During the daily toolbox sessions, work related hazards noticed while performing the activities are shared by workmen with the concerned in-charge and appropriate actions are initiated to mitigate these hazards. The process has been made robust to implement corrective and preventive measures that safeguard employees from potential hazards.

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

Yes, along with health and accident insurance policies and hospital tie-ups, non-occupational medical and healthcare services are offered to permanent employees and workers who are based at the respective plants from our Health Centres. For up country-based team members, in addition to health and accident insurance policies, the Company has hospital tie-ups that support all medical needs.

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

The Company strives to minimise safety incidents through advanced engineering and management solutions. The Company achieved Zero LTI during the financial year. The details are as provided below:

Safety Incident /Number	Category	FY2023	FY2022
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Nil	Nil
	Workers	Nil	0.09
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	Nil	1
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

**12. Describe the measures taken by the entity to ensure a safe and healthy workplace.**

The Company implemented the following steps to ensure a safe and healthy workplace:

1. Various safety trainings and awareness programmes are organised across operations, like HIRA (Hazard Identification and Risk Assessment), energy isolation, excavation and scaffolding safety, emergency preparedness, mock drills for fire safety, handling of AFR materials, maintenance of safety data sheets, work in confined spaces, mining safety, etc. Trainings on lifting tools and tackles, power tools, electrical safety, road safety, railway safety and behaviour-based safety and work at height safety are provided by the Company. Cardinal Rules are also shared during these safety trainings and awareness programmes.
2. The Company has designated teams to monitor the activities to ensure all safety protocols are followed.
3. Across the plants of Orient Cement, an 'Applause' programme is followed, wherein employees and workmen are felicitated for sharing the best ideas, the highest number of near-miss incidents, initiatives for environmental improvement and energy efficiency. A reward for 'Safety Employee of the Month' and 'Stars of the Month' is also given.

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

The Company did not receive any complaints from employees and workers during the current reporting period. The details are provided below:

	FY2023			FY2022		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions	Nil	Nil	-	Nil	Nil	-
Health & Safety	Nil	Nil	-	Nil	Nil	-

### 14. Assessments for the year:

Periodic assessments are conducted on health and safety measures by both internal and external agencies. The ISO certifying agencies—M/s DNV GL (Det Norske Veritas, Germanischer Lloyd) and M/s BSI—British Standards Institution—periodically (half-yearly) carry out assessments on health and safety practices across all plants and offices. Visits from statutory authorities are also welcomed by the Company.

	% of 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.

A hierarchy of controls and a number of safety protocols are in place to reduce risks and guarantee the team members' and the workplace's safety. As a proactive measure, various incidents that have occurred across the cement industry and other industries are collated, analysed and a detailed presentation on key lessons to learn is prepared and circulated to all plants to help them learn, assess and take necessary corrective and preventive actions. All leading and lagging indicators are captured and accordingly, corrective and preventive actions are planned and implemented across operations.

Also, a number of activities were carried out throughout the factories, including workplace safety inspections, safety toolbox presentations, and awareness seminars. Annual medical examination, free medical treatment, organising medical camps, awareness programmes on various aspects (Sanitation, AIDS, Environment, Heat Stress Management, HIRA etc.) are undertaken by the Company.

### Leadership Indicators

#### 1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).

The Company extends its Group Personal Accident Policy and Employee Deposit-Linked Insurance Policy for any unfortunate event/s to all permanent employees and permanent workers to support the aggrieved family.

#### 2. Provide the measures undertaken by the entity to ensure payment of statutory dues by the value chain partners.

Contracts executed by the Company with the value chain partners have 'Standard Terms and Conditions,' including but not limited to payment of 'Taxes and Duties', 'Compliance with Laws', 'Compliance with Statutory Obligations', 'Indemnification', 'Audit Provisions,' etc., which bind the value chain partners to ensure payment of statutory dues. These contractual obligations are reviewed regularly to ensure that the payment of statutory dues such as PF, gratuity, insurance, taxes, etc. is made and complied with by the value chain partners.

#### 3. Provide the number of employees/workers having suffered grave consequences due to work-related injury/ill-health/fatalities (as reported in Q11 of Essential Indicators above), who 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	
	FY2023	FY2022	FY2023	FY2022
Employees	NIL	NIL	NIL	NIL
Workers	NIL	NIL	NIL	NIL

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)

No

5. Details on assessment of value chain partners:

	<b>% of value chain partners (by value of business done with such partners) that were assessed</b>
Health and safety practices	65% of the Company's value chain partners are PSUs and OEMs. All these vendors maintain processes and systems to operate in a sustainable manner, thereby having minimal impact on the environment and maintaining safe working conditions. Company is reviewing their sustainability disclosures to monitor the performance.
Working Conditions	

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.

We have not carried out the assessment of health and safety practices of our value chain partners. However, we are planning to carry out this assessment in the coming years.

**Principle 4: Business should respect the interests of and be responsive to all its stakeholders**

Orient Cement strongly believes in the philosophy of ensuring business success by meeting the expectations of its expanding fraternity of stakeholders, including customers, suppliers, vendors, government authorities, regulatory agencies, investors and employees. Effective stakeholder engagement allows the Company to gain precious insight into stakeholders' material concerns and expectations. The Company, therefore, remains committed to transparency, continuous dialogue and engagement with all its stakeholders and establishes long-term relationships with them.

**Essential Indicators**

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

Stakeholder mapping is undertaken at various levels, covering the Company's plant locations, sales locations, central and state regulatory bodies, other nodal agencies, key customers and channel partners, shareholders, financiers, and the investor community. The Company follows a hybrid policy where identification and engagement of local stakeholders are largely decentralised but with a level of central oversight by the executive leadership team. On the other hand, stakeholders representing central, and state regulatory bodies and other nodal agencies are identified and managed by respective members of the executive team with assistance from the liaison team. Identification and engagement with shareholders, financiers and investors are largely centralised and managed by the Investor Relations team under the supervision of the Managing Director and CEO and the Chief Financial Officer. Customer and channel partner relationships are largely handled by the sales teams, duly guided by the President-Sales and Marketing and the Managing Director and CEO.

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

<b>Stakeholder Group</b>	<b>Whether identified as vulnerable &amp; marginalised group (Yes/ No)</b>	<b>Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisements, Community Meetings, Notice Board, Website, Others)</b>	<b>Frequency of engagement (Annually, Half yearly, quarterly /others- please specify)</b>	<b>Purpose and scope of engagement including key topics and concerns raised during such engagement</b>
Regulatory bodies/ Government/ Industry Associations	No	Written and verbal communication	As and when required	Compliance-related requirements such as the filing of periodic returns, reports, payment of taxes, etc.
Legal/ Auditors/ Consultants/ other third party	No	Written and verbal communication	As and when required	Compliance to legal requirements, advice on business, legal, tax and environment-related issues.

<b>Stakeholder Group</b>	<b>Whether identified as vulnerable &amp; marginalised group (Yes/ No)</b>	<b>Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisements, Community Meetings, Notice Board, Website, Others)</b>	<b>Frequency of engagement (Annually, Half yearly, quarterly /others- please specify)</b>	<b>Purpose and scope of engagement including key topics and concerns raised during such engagement</b>
Investors/ Funders/ Shareholders	No	Quarterly Results publication to the Stock Exchange, Annual Report, Quarterly Investor and Analyst presentations, Quarterly Financial Follow up reports, Annual Credit Monitoring Arrangement reports and Annual Covenant compliance to Financiers.	Quarterly	Financial performance and business updates
Vendors/ Suppliers/ Contractors/ Sellers	No	Written and verbal communication (Contracts, SOPs, guidelines, training).	As and when required	To maintain ethical and responsible business practices, it is imperative to establish clear expectations and obligations for all parties involved and ensure that vendors and suppliers adhere to laws prohibiting practices like child labour.
Customers	No	Written and verbal communication	As and when required	Promote and grow business by educating them about the product, services and new initiatives (if any). Understanding their expectations about products and services and ways to improve them. Fulfil transactions involved for doing business. Brand Satisfaction Survey.
Local communities	Yes*	Verbal communication (community meetings, survey, grievance redressal)	As and when opportunity is identified	To build community support and focus on community growth.
Employees	No	Written and verbal communication (training, issuing guidelines, meetings, email, SMS, Notice Board, Website, Workplace@ facebook.com)	Ongoing	Enhancing efficiency and productivity. Imparting training through regular programmes; increasing awareness of all aspects of the business (codes, values, etc.). The Company has established CEO and the chairman's circle for grooming future leaders.

Stakeholder Group	Whether identified as vulnerable & marginalised group (Yes/ No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisements, Community Meetings, Notice Board, Website, Others)	Frequency of engagement (Annually, Half yearly, quarterly /others- please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Management/ Board	No	Written communication (reports, data submission, policies)	Board meetings with defined frequency. Regular monthly review meetings.	To meet the highest standards of governance. Guidance on smooth operations, improving efficiency and productivity
Media/NGOs	No	Verbal and written communication (meetings, telephonic, video, print media)	As and when required	Maintaining quality standards, health, well-being and inclusive growth in the community. Interaction is done with NGO's to do need analysis for the CSR project related to Local Community and communication to local media for awareness.

\*Yes, Orient Cement has identified the disadvantaged, vulnerable and marginalised stakeholders in its areas of operation. It includes, among others, people affected by its projects, land sellers and local residents. Orient Cement undertakes conscious efforts to engage with such stakeholders, identify their needs and concerns and address issues appropriately. Based on their needs, the Company engages in initiatives related to healthcare, education, skill development, infrastructure development, provision for safe drinking water and sanitation, sustainable livelihoods, etc. To achieve these objectives, the Company also has a strong CSR policy.

**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.

The Company performs the materiality assessment periodically. By using the Principles of Global Reporting Initiatives to pinpoint the Company's crucial economic, environmental, and social issues, stakeholder assessment was carried out. The identification of material issues is based on inputs from the stakeholder engagement process, global and sectoral sustainability trends, and other factors. The comprehensive materiality evaluation helps the Company prioritise strategies, policies, and action plans relating to economic, environmental, and social consequences by providing context for sustainability. The Board was notified of the conclusions of the stakeholder engagement and the materiality assessment.

The Risk Management Committee also reviews the identification and mitigation of material risks which are classified as Risks that Matter (RTM). All RTM are reviewed by this committee and communicated to the Board for effective monitoring and mitigation every quarter. The risk identification process takes into account, environmental, economic and social topics and their evolution to assess whether certain elements should be considered RTM for appropriate monitoring and mitigation.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Yes. Initial identification of environmental and social aspects / topics was done at the project conceptual stage i.e., the Environmental clearance stage. Further we continue the engagement with the communities while designing various initiatives like skill development program, beautician and tailoring course for ladies, providing sewing machines for ladies, motor vehicle driving course for youth, self-help groups for women, medical camps etc., Similarly, on environment topics like water etc., we engage with the communities and provide the required support. We take this feed back into consideration while designing our future CSR programs.

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

Yes. As explained in question 2 above, we implement various customised programs / actions to address the concerns of one of vulnerable stakeholder group i.e., women.

**Principle 5: Business should respect and promote human rights**

Human rights are enshrined in Orient Cement's core values of 'Respect for All' and 'Celebrate Diversity', where 'All' includes the Company's

employees, workers, contractors, suppliers, channel/business partners and the communities where it operates. The Company follows a work culture that permits a varied workforce to demonstrate their personal and professional qualities and abilities at the workplace, regardless of their gender, age, nationality, region, religion, sexual orientation or disability. Respect for human rights is the fundamental characteristic of the manner in which the Company carries out its operations and treats its people. The Company is committed to working for the well-being of humanity, saving the planet as well as defending and advancing privacy, safety, freedom of opinion and expression, and other 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:

Training sessions are conducted periodically to make the employees and workers aware of the policies of the Company.

Category	FY2023			FY2022		
	Total (A)	No. of employees /workers covered (B)	% (B/A)	Total (C)	No. of employees /workers covered (D)	% (D/C)
<b>Employees</b>						
Permanent	855	855	100%	858	858	100%
Other than Permanent	-	-	-	-	-	-
<b>Total Employees</b>	<b>855</b>	<b>855</b>	<b>100%</b>	<b>858</b>	<b>858</b>	<b>100%</b>
<b>Workers</b>						
Permanent	420	420	100%	342	187	54.68%
Other than Permanent	3267	2353	72%	3270	1103	33.73%
<b>Total Workers</b>	<b>3687</b>	<b>2773</b>	<b>75%</b>	<b>3612</b>	<b>1290</b>	<b>35.71%</b>

Note: All aspects of Prevention of Sexual Harassment (POSH), Child Labour, legal compliances, customer orientation, diversity and equal opportunities to all the Company's employees in Management Staff were covered. In case of workmen, the Company has covered the aspects of POSH, Child Labour and other labour related awareness programmes as part of its regular training sessions.

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

The Company follows the minimum wage regulations notified in its area of operations. During the reporting period, the Company paid more than the minimum wage to all of its permanent and non-permanent employees as well as permanent workers. The non-permanent workers are paid an amount equal to the minimum wage applicable in respective states. The details are provided below :

Category	FY2023					FY2022				
	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)
<b>Employees</b>										
<b>Permanent</b>	855	-	-	855	100%	858	-	-	858	100%
Male	825	-	-	825	100%	831	-	-	831	100%
Female	30	-	-	30	100%	27	-	-	27	100%
<b>Other than Permanent</b>	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
<b>Workers</b>										
<b>Permanent</b>	420	-	-	420	100%	342	-	-	342	100%
Male	405	-	-	405	100%	330	-	-	330	100%
Female	15	-	-	15	100%	12	-	-	12	100%
<b>Other than Permanent</b>	3267	3267	100%	-	-	3270	3270	100%	-	-
Male	3147	3147	100%	-	-	3143	3143	100%	-	-
Female	120	120	100%	-	-	127	127	100%	-	-



3. Details of remuneration/salary/wages, in the following format:

The details are provided below:

	Male		Female	
	Number	Median remuneration/salary/wages of respective category	Number	Median remuneration/salary/wages of respective category
Board of Directors (BoD)	7	Please refer Annexure-4 of	2	Please refer Annexure-4 of
Key Managerial Personnel (KMP)	2	Directors' Report for FY23	1	Directors' Report for FY23
Employees other than BoD and KMP	823	964044	29	717600
Workers	405	915180	15	913632

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)

At present we do not have any focal point responsible for addressing human rights related issues. We are considering deploying focal point/s both at corporate and individual plant levels in the coming years. However, the Company employs stringent measures to ensure that there are no human rights violations in its area of influence. The daily routine includes encouraging the creation of and providing opportunities for gainful employment to people with disabilities in accordance with policies that promote equal opportunity for everyone without discrimination, zero-tolerance for any instance of child labour or forced or involuntary labour, even by contractors, subcontractors, or vendors. It also involves caring for the marginalised sections of society. The Company has also established a POSH Committee, which is active for larger establishments, including the plants and monitors activities, conducts trainings and carries out investigations to minimise irregularities. Employees are also allowed the opportunity to lodge complaints or grievances via email as per the Whistle Blower policy of the Company and its 'WE CARE' campaign. Human rights concerns within

the organisation are addressed at the level of the Senior Vice-President, the Chief HR Officer and the Managing Director and CEO.

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

As stated above, employees have the freedom to lodge complaints or express their concerns and grievances via email, as per the Whistle Blower policy of the Company and its 'WE CARE' campaign. Human rights concerns within the organisation are addressed by the Chief HR Officer and the Managing Director and CEO.

Detailed mechanism of the Company's Whistle Blower Policy is available at - <https://www.orientcement.com/wp-content/uploads/2016/05/Whistle-Blower-Policy.pdf>

As per the POSH Policy, each complaint of sexual harassment is dealt with utmost confidentiality and on a priority basis by the Committee. The Committee maintains a register to endorse the complaint received by it and keeps the contents confidential, if so desired, except to use the same for discreet investigation.

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

The details are provided below:

	FY2023			FY2022		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	Nil	Nil	Nil	Nil	Nil	Nil
Discrimination at workplace	Nil	Nil	Nil	Nil	Nil	Nil
Child Labour	Nil	Nil	Nil	Nil	Nil	Nil
Forced Labour/ Involuntary Labour	Nil	Nil	Nil	Nil	Nil	Nil
Wages	Nil	Nil	Nil	Nil	Nil	Nil
Other Human rights related issues	Nil	Nil	Nil	Nil	Nil	Nil

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

Please see the answer of question number 5 above.

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

Yes, it is clearly mentioned in all the business agreements and contracts that all the statutory obligations applicable at the place of work have to be followed.

9. Assessment for the year:

	<b>% of the Company's plants and offices that were assessed (by the Company or statutory authorities or third parties)</b>
Child Labour	100%
Forced Labour/ Involuntary Labour	100%
Sexual Harassment	100%
Discrimination at workplace	100%
Wages	100%
Other- please specify	Nil

Note: The Internal Auditors conduct assessments wherever required as per their audit schedule i.e., Half yearly. Additionally, assessments are also carried out by the respective Government authorities and the Company has not received any non-compliance report. Secretarial Auditors also conduct annual audit on the above stated laws.

10. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

No instances or grievances relating to child labour, forced labour and/or involuntary labour, sexual harassment, discrimination at the workplace, wages, etc. have been noted or reported during the year. Various awareness and e-learning sessions are held on a regular basis to educate all employees and workers on the subject.

### Leadership Indicators

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

The Company has not received any grievances / complaints on human rights issue. Hence, no business modifications are required.

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

The Company has not received any grievances / complaints on human rights issue. Hence, no due diligence was required.

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

4. Details on assessment of value chain partners:

	<b>% of value chain partners (by value of business done with such partners) that were assessed</b>
Sexual Harassment	During the current year the formal assessment is not done. We may carry out the assessment progressively in the coming years. However, close vigilance is exercised on a constant basis.
Discrimination at workplace	
Child Labour	
Forced Labour/ Involuntary Labour	
Wages	
Others – please specify	

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

During the current year the assessment is not done. We may carry out the assessment progressively in the coming years and will take necessary corrective actions as required

### Principle 6: Business should respect and make efforts to protect and restore the environment.

The Company is committed to safeguarding the environment and has identified areas where it can reduce its carbon footprint. It has aligned its objectives to achieve Net Zero Carbon emissions by 2050, which reflects its recognition of the symbiotic relationship it has with the environment. To meet its sustainability goals, the Company has implemented innovative and effective measures. It complies with all environmental regulations and has put in place a robust mechanism to mitigate compliance risks. Additionally, it is dedicated to create a circular economy by making sincere efforts to pursue by-product synergy and industrial ecology.

Through its operations, the Company takes various initiatives to reduce its impact on the environment and restore it to its natural state. It has implemented measures to promote resource efficiency and actively seeks out ways to reduce and mitigate the impacts of its operations. Overall, the Company's commitment to environmental sustainability is an integral part of its ethos and reflects its commitment in creating a better world for the present and future generations.

### Essential Indicators

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

As a cement manufacturing Company, Orient Cement consumes energy which is a mix of renewable and non-renewable sources. The details of energy consumption are provided below:

Parameter	FY2023	FY2022
Total electricity consumption (A)	1321.29 TJ	1269.7 TJ
Total fuel consumption (B)	16834.03 TJ	17258.0 TJ
Energy consumption through other sources (C)	-	-
<b>Total energy consumption (A+B+C)</b>	<b>18155.3 TJ</b>	<b>18527.7 TJ</b>
Energy intensity per rupee of turnover (TJ/INR) (Total energy consumption/turnover in rupees)	0.000000618	0.0000006798
Energy intensity kWh/T of Cement /Clinker	62.7	63.9

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, M/s. TUV India Private Limited has conducted the Limited Assurance.

- 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, the sites and facilities of Devapur, Chittapur and Jalgaon plants are Designated Consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme. However, Devapur plant is covered under PAT Cycle 1 and 2 and has already surpassed the targets of PAT Cycle 1 and 2. The Company, at its Devapur Plant has been earning energy saving certificates in each PAT cycle for its exemplary performance in going beyond the targeted specific energy consumption.

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

The Cement Industry is not water intensive industry, being a responsible corporate, your Company is mindful about the changes in the precipitation pattern induced due to Climate Change and its associated impacts leading to heavy / no precipitation leading to flood / draught. The Company strives to conserve water through continuous monitoring, management, awareness efforts etc. Overall

the company harvested 37.6 lakh cubic meters of water in its mine pits and rainwater harvesting structures created at its operations. The Company is committed to "Zero Discharge Policy" and uses all the recycled water in its operations. All these efforts help the Company in its journey to achieve water security.

Parameter	FY2023	FY2022
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface	1482807	1480852
(ii) Groundwater	15714	16384
(iii) Third party water	28629	30538
(iv) Seawater / desalinated water	Nil	Nil
(v) Others	Nil	Nil
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	<b>1527150</b>	<b>1527774</b>
<b>Total volume of water consumption (in kilolitres)*</b>	<b>1527150</b>	<b>1527774</b>
<b>Water intensity litre per rupee of turnover</b> (Water consumed / turnover)	0.0520	0.0560
<b>Water intensity</b> (optional) – the relevant metric may be selected by the entity	-	-

\*water consumption includes water for both the Cement Plant and CPP

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, M/s. TUV India Private Limited has conducted the Limited Assurance.

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

Yes, all of Orient Cement's plants maintain Zero Liquid Discharge, ensuring that water discharge or runoff from its operations does not impact any water bodies or habitats. The wastewater generated from the operations of the CPP undergoes treatment at a Common Effluent Treatment Plant, after which the treated water is utilised for dust suppression and developing greenery.

5. Please provide details of air emissions (other than GHG emissions) by the Company, in the following format:

The Company strives to reduce emissions from its areas of operation through mechanisms for continuous monitoring of air quality.

Parameter	Unit	FY2023	FY2022
NO <sub>x</sub>	MT	2649.6	2754.6
SO <sub>x</sub>	MT	856.8	1037.0
Particulate matter (PM)	MT	410.3	439.8
Persistent organic pollutants (POP)	Mg/Nm <sup>3</sup>	-	-
Volatile organic compounds (VOC)	Mg/Nm <sup>3</sup>	Well within the permissible limits	Well within the permissible limits
Hazardous air pollutants (HAP)	Mg/Nm <sup>3</sup>	Well within the permissible limits	Well within the permissible limits
Others – please specify Mercury, Cadmium, Chromium etc.	Mg/Nm <sup>3</sup>	Well within the permissible limits	Well within the permissible limits

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, M/s. TUV India Private Limited has conducted the Limited Assurance.

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

The details are provided below:

Parameter	Unit	FY2023	FY2022
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	3485763	3243783
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	34626	27583
<b>Total Scope 1 and Scope 2 emissions per rupee of turnover</b>	Kg CO <sub>2</sub> / Rupee of turnover	0.120	0.120
<b>Total Scope 1 and Scope 2 emission intensity</b> (optional) – the relevant metric may be selected by the entity	KG CO <sub>2</sub> /MT of Cementitious material	601	587

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, M/s. TUV India Private Limited has conducted the Limited Assurance. There has been a marginal increase during the year because of change in market demand of unblended OPC cement.

7. Does the Company have any project related to reducing Green House Gas emission? If yes, then provide details.

The Company is constantly on the look out for reducing GHG gases and the latest projects under commissioning are Waste Heat Recovery to replace thermal power usage, increase in using waste instead of fossil fuels, fly ash rake handling system and increase investments in additional renewable power. In the current financial year, green energy accounts for 14.4% of the total energy mix, which is double the proportion of renewable energy power compared to the previous financial year. Over the last year, we have expanded our alternative fuels range by including various sources such as plastic waste, paper cups, cow dung, and cloth waste, which were collected from nearby areas and co-processed at our integrated plants, while also setting up infrastructure for co-processing of RDF/MSW waste collected from nearby Municipalities/ULBs at our Devapur plant, and improving our infrastructure facilities and feeding capacities at our integrated plants.

During the financial year, the Waste Heat Recovery System (WHRS) at Chittapur has been initiated, which, once commissioned, will provide power without burning any fuel to the extent of 10.1 MW. The commissioning of WHRS would increase the overall green energy mix to approximately 53% in the total energy mix at Chittapur plant.

The switch to rake transportation and creation of this fly ash reception facility, will result in the creation of an additional 3.5 days' worth of fly ash storage and a reduction in truck movement both inside and outside the plant (i.e., bulkers), thus, significantly reducing the plant's CO<sub>2</sub> footprint.

Several energy conservation initiatives implemented towards reduction of GHG emissions are mentioned in Annexure-5 of the Directors' Report included in this Annual Report.

8. Provide details related to waste management by the Company, in the following format:

Cement manufacturing process does not generate any process related waste and consumes various other waste materials from other industries in the cement manufacturing process. However, the Company generates some amount of waste materials like used oil, e-waste, bio-medical waste etc., from its other activities. The Company follows stringent waste management processes to ensure the safe disposal through authorized recyclers as per the applicable regulations and co-process the other waste in cement Kilns. Waste by-products such as fly-ash, chemical gypsum is procured from external sources for use in the cement manufacturing process.

The required details are provided below:

Parameter	FY2023	FY2022
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste <b>(A)*</b>	NA	NA
E-waste <b>(B)</b>	0.0	3.8
Bio-medical waste <b>(C)</b>	0.2	0.2
Construction and demolition waste <b>(D)</b>	Nil	Nil
Battery waste <b>(E)</b>	20.2	2.3
Radioactive waste <b>(F)</b>	Nil	Nil
Other Hazardous Waste. <b>(G)</b> Please specify, if any. Waste Oil, Oil soak cotton waste, oil sludge	38.3	43.6
Other Non-hazardous waste generated <b>(H)</b> . Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	Nil	Nil
<b>Total (A + B + C + D + E + F + G + H)</b>	<b>58.7</b>	<b>49.9</b>
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Recycled	41.2	19.4
(ii) Re-used	17.3	30.3
(iii) Other recovery operations	Nil	Nil
<b>Total</b>	<b>58.5</b>	<b>49.7</b>
<b>For each category of waste generated, total waste disposed of through disposal method (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Incineration	0.2	0.2
(ii) Landfilling	Nil	Nil
(iii) Other disposal operations	Nil	Nil
<b>Total</b>	<b>0.2</b>	<b>0.2</b>

Previous year figures have been regrouped/corrected wherever considered necessary.

\* No plastic waste is generated during the cement manufacturing process

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, M/s. TUV India Private Limited has conducted the Limited Assurance.

9. Briefly describe the waste management practices adopted in your establishment. 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 complies with all regulations governing the safe and responsible disposal of waste. The waste, including waste oil and grease, electronic waste, battery waste, biomedical waste, etc., is disposed off to authorised recyclers. For hazardous waste, the relevant returns are filed with the respective regulatory authorities from time to time. Please refer to essential indicator 8 and the relevant disclosure above.

Waste generated from the captive power plant, i.e., fly ash, is completely consumed in the cement manufacturing process. While co-processing hazardous waste material, compliance issues are strictly adhered to. The Company has also received numerous awards for its green and safe practices and has been certified for 'GreenPro Certification' by the CII's Green Products and Services Council for PPC grade.

10. 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:

No, the Company is not operating in ecologically sensitive areas.

Sl. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Not applicable			

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not applicable					

12. 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).

Yes, the Company complies with Indian environmental laws, regulations, and guidelines.

If not, provide details of all such non-compliances, in the following format:

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

### Leadership Indicators

1. Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format:

Parameter	FY2023	FY2022
<b>From renewable sources</b>		
Total electricity consumption (A)	188.4 TJ	107.7 TJ
Total fuel consumption (B)	417.2 TJ	824.1 TJ
Energy consumption through other sources (C)	-	-
<b>Total energy consumed from renewable sources (A+B+C)</b>	<b>605.6 TJ</b>	<b>931.8 TJ</b>
<b>From non-renewable sources</b>		
Total electricity consumption (D)	1132.9 TJ	1162.0 TJ
Total fuel consumption (E)	16834.0 TJ	17219.0 TJ
Energy consumption through other sources (F)	-	-
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	<b>17966.9 TJ</b>	<b>18381.0 TJ</b>

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, M/s. TUV India Private Limited has conducted the Limited Assurance at our Jalgaon plant and Corporate.

2. Provide the following details related to water discharged:

The Company is not discharging any water; hence this is not applicable.

Parameter	FY2023	FY2022
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
i) To Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
<b>Total water discharged (in kilolitres)</b>	<b>-</b>	<b>-</b>

3. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

For each facility / plant located in areas of water stress, provide the following information:

- (i) Name of the area
- (ii) Nature of operations
- (iii) Water withdrawal, consumption and discharge in the following format:

This is not applicable, as the Company does not operate in water stressed areas.

Parameter	FY2023	FY2022
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
<b>Total volume of water withdrawal (in kilolitres)</b>	<b>-</b>	<b>-</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>-</b>	<b>-</b>
<b>Water intensity per rupee of turnover</b> (Water consumed / turnover)	<b>-</b>	<b>-</b>
<b>Water intensity</b> (optional) – the relevant metric may be selected by the entity	<b>-</b>	<b>-</b>
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
i) Into Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-

Parameter	FY2023	FY2022
(iii) Into Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
<b>Total water discharged (in kilolitres)</b>	<b>-</b>	<b>-</b>

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.

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

Parameter	Unit	FY2023#	FY2022#
<b>Total Scope 3 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	54287	46508
<b>Total Scope 3 emissions per rupee of turnover</b>	Kg CO <sub>2</sub> /Rupee turnover	0.0018	0.0017
<b>Total Scope 3 emission intensity</b> kg CO <sub>2</sub> /T of Cementitious material	Kgs	9.4	8.5

# Emissions calculated for inbound and outbound materials transportation.

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

Yes, M/s. TUV India Private Limited has conducted the Limited Assurance.

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

Not applicable.

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

Sl. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Utilization of subgrade limestone at Devapur Plant	27% i.e., 8,99,392 tons of subgrade limestone used by replacing high grade limestone	Conservation of high grade limestone and enhancing the mine life.
2	Technology adoption	Implementation of artificial intelligence tool Implementation of AI-based feed mix optimization solution at Chittapur and Devapur plants	Enhanced utilization of alternative fuels through process optimization & reduction in specific power consumption Process and plant optimization, reduced fuel consumption, and optimal utilisation of raw and fuel mix
3	Resource optimization	Innovative ways of promoting blended Cements	Conserving natural resources and more reliable structures with long term strength with structural integrity.



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

Yes, our Onsite Emergency Plan (OEP) is a comprehensive response plan to react to foreseeable emergencies, in accordance with ISO 14001, ISO 45001 and all applicable requirements. Emergency/ disaster planning is integral to the management of an incident or event to minimise environmental impact and human losses, is part of the overall loss control programme and is essential for the smooth operations of the organisation. The objectives of OEP are to ensure protocols are in place for emergency preparedness and response organisation, resources are available and response actions are applicable to deal with various types of emergencies with the shortest response time possible during an emergency.

8. 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?

We have not carried out any supply chain assessment with respect to Environment impact during the FY23. However, we may consider doing the same during the coming years and will collaborate with the supply chain regarding the mitigation and adaptation measures as required.

9. % of Value chain partners (by value of business done with such partners) that were assessed for Environmental Impacts?

We have not carried out any supply chain assessment with respect to Environment impact during the FY23. However, we may consider doing the same during the coming years and will collaborate with the supply chain regarding the mitigation and adaptation measures as required.

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

Orient Cement is mindful of the impact that public policy and regulatory frameworks have on its operations and the ecosystem in which it operates. The Company recognizes its responsibility to contribute towards the development of public policy that aligns with its objectives of social and environmental stewardship through responsible action. It actively participates in the formulation and development of policies that have a significant impact on the public without being limited to its own business objectives.

Orient Cement takes a responsible approach to its role as a contributor to public policy and regulatory frameworks. The Company works closely with regulatory authorities to fulfil its duties towards stakeholders, including customers, employees, suppliers, vendors, and communities, in a responsible and effective manner. This enables the Company to align its operations with the interests of all stakeholders while also promoting sustainable development and ensuring compliance with relevant regulations.

**Essential Indicators**

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

Please refer details at point b below.

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

Sl. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National)
1	CMA-Cement Manufacturing Association	National
2	GCCA-Global Cement & Concrete Association	International
3	National Safety Council, India	National
4	NCCBM-National Council for Cement and Building Materials	National
5	SICMA-South India Cement Manufacturing Association	Southern Region
6	Development Council for Cement Industry- under the aegis of Department for Promotion of Industry and Internal Trade	National
7	CII - Confederation of Indian Industry	National

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

There have been no adverse orders against the Company pertaining to anti-competitive conduct from regulatory bodies.

Name of the authority	Brief of the case	Corrective action taken
Nil	Nil	Nil

## Leadership Indicators

### 1. Details of public policy positions advocated by the Company:

The Company actively participates in various industry bodies and associations, such as the CMA, CII, GCCA and DCCI, to advocate for environmental protection and a regulatory framework governing mine, pollution control measures, and extended producer responsibility (EPR). It also collaborates with stakeholders on issues related to municipal waste and RDF usage, workers' wages and facilities through collective bargaining.

Sl. No.	Public Policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/ No)	Frequency of Review by Board (Annually/ Half yearly/Quarterly/ Others- please specify)	Web Link, if available
1	Carbon neutral concrete @2050	Seminars, Conferences, Workshops	Yes	As and when required	<a href="https://gccassociation.org/concretefuture">https://gccassociation.org/concretefuture</a>

### Principle 8: Businesses should promote inclusive growth and equitable development.

Encouraging inclusive growth is a priority that Orient Cement firmly believes is vital for attaining organisational success. The Company is dedicated to sustainable value creation and acting in society's best interests by ensuring fair access to development opportunities. Orient Cement has created specific Corporate Social Responsibility (CSR) projects that promote equitable growth as part of its consistent efforts. With these programmes, the Company hopes to have a beneficial influence on the areas where it operates and provide long-term value for its stakeholders.

Orient Cement is committed to fostering sustainable and equitable growth to improve the future of all its stakeholders and advance the overarching objective of fostering a more just and equitable society.

### Essential Indicators

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

During the reporting period, the Company was not liable to conduct the Social Impact Assessment (SIA).

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

The Company is carrying out the Rehabilitation and Resettlement (R&R) programme around its Chittapur plant in Gulbarga, Karnataka, in accordance with the guidelines issued by the Ministry of Environment and Forests (MoEF) while granting environmental clearance. A 10-year plan has been finalised and necessary steps are being taken to implement the plan effectively and beneficially for the communities around the plant. The project has not resulted in the displacement of families and has not affected local communities. The project wise details of expenditure made by the Company on R&R activities during FY 2022-23 are mentioned below:

Sl. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amount sent on R&R activities during FY 2022-23 (In INR)
<b>I</b>	<b>Development Initiatives</b>					
1	Infrastructure development in the villages	Karnataka	Kalaburagi	NA	NA	17,53,983
2	Education	Karnataka	Kalaburagi	NA	NA	90,27,381
3	Hygiene and sanitation	Karnataka	Kalaburagi	NA	NA	-
4	Health	Karnataka	Kalaburagi	NA	NA	68,80,694

Sl. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amount sent on R&R activities during FY 2022-23 (In INR)
5	Livelihood Promotion and Capability building	Karnataka	Kalaburagi	NA	NA	33,51,701
6	Heritage, Culture etc. (Local folk-art promotions etc.)	Karnataka	Kalaburagi	NA	NA	49,22,029
<b>II</b>	<b>Programme costs</b>					2,59,35,788
<b>III</b>	<b>Programme administration monitoring and evaluation</b>					86,60,285
	<b>Total project costs (II+III)</b>					<b>3,45,96,073</b>

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

Both verbal and written complaints may be lodged and the Company has a dedicated email address for this purpose: info@orientcement.com. On receiving a complaint, company officials investigate into the issue and promptly respond to the complainant. Grievances are escalated, if necessary, to Senior Management for additional evaluation. Orient Cement works cooperatively with the complainant to achieve a suitable resolution in order to address community complaints in a dialogue-based manner. Every complaint is addressed individually, taking into account the special conditions and relevant facts. The business is dedicated to taking the necessary corrective action to allay the worries of the impacted communities and assuring that its operations comply with the interests of all stakeholders.

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

Parameter	FY2023	FY2022
Directly sourced from MSMEs/small producers	10%	6.9%
Sourced directly from within the district and neighbouring districts.	11%	16%

Previous year figures have been regrouped/corrected, wherever considered necessary.

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not applicable as no social impact assessment is carried out during FY 2022-23	

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

Sl. No.	State	Aspirational District	Amount spent (In INR)
There are no designated aspirational districts in the areas of operations of the Company.			

- 3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized/vulnerable groups? (Yes/No) - No
- (b) From which marginalized/vulnerable groups do you procure? – Not applicable
- (c) What percentage of total procurement (by value) does it constitute? – Not applicable

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

Sl. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/ No)	Benefit shared (Yes/No)	Basis of calculating benefit share
The Company does not own / acquired any intellectual properties based on traditional knowledge. Hence not applicable				

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

Name of authority	Brief of the Case	Corrective action taken
As no intellectual properties involved, this is not applicable		

6. Details of beneficiaries of CSR Projects:

The Company actively interacts with the community and performs need-based assessments for the implementation of CSR activities. The details of all CSR activities undertaken by the Company during the financial year 2022-23, can be accessed in the Annual Report on CSR forming part of Directors' Report.

Sl. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1	School	1 327 students every year	70%
2	Dispensary	More than 36500 local villagers per year	More than 80%
3	Health care support	Besides providing primary healthcare to villagers around the plants at its facilities on a regular basis, the Company: <ul style="list-style-type: none"> <li>A dental camp was conducted at OHC (Devapur) in collaboration with Dr. N. Manisha, M.D.S. (Oral Medicine and Radiology) from 'Manisha Super Specialty Dental Hospital' in Mancherial. A total of 37 individuals participated in the camp.</li> <li>In collaboration with Medilife Hospitals, Mancherial, a pulmonology camp was organised for the nearby villagers at the Devapur Gram Panchayat office premises. The camp included spirometry, an SpO2 checkup, BP and weight measurement. The attendees were provided with free Rota halers, Rota caps (for approximately 50 patients) and other medications. Around 100 individuals suffering from respiratory diseases were treated by the doctors, who were satisfied with the treatment provided.</li> </ul>	More than 50%
4	Learning & Training sessions	<ul style="list-style-type: none"> <li>Abacus classes were held for government school children in Mogala and Diggaon villages.</li> <li>Computer classes were organised for Diggaon Village Government School students.</li> <li>A literature learning programme was conducted for women at Mogala Village.</li> <li>English language speaking skill classes were conducted for drop-out students &amp; youth of Diggaon Village.</li> </ul>	100%

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

Orient Cement is a customer-focused company that actively engages with its customers to understand their needs and aligns its business operations to maximise value creation. By prioritising consumer satisfaction and fostering customer loyalty, Orient Cement is able to gain an edge over its competitors while driving growth and profitability.

#### Essential Indicators

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

Orient Cement has a comprehensive mechanism in place to receive and respond to consumer feedback and complaints. Customers can reach out to the Company directly through various channels, such as the customer care number and email address printed on the bags, or

through channel partners. All customer complaints are handled by a qualified technical services team, whose primary responsibility is to address customer grievances and educate them on proper construction practices. Each complaint is documented using a complaint form that captures important details about the kind and scope of the concern. The technical services team promptly resolves each complaint by visiting the customer's site and escalating the matter to the appropriate officials if necessary. The entire process is closely monitored and tracked until a satisfactory resolution is provided to the customer.

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	100% of our cement bags are labelled with all the necessary information as prescribed by the BIS and Legal Metrology Act.
Safe and responsible usage	
Recycling and/or safe disposal	All necessary information regarding safe and responsible usage of resources and recycling and disposal of waste is disclosed by the Company, as per regulatory requirements.

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

	FY2023		Remarks	FY2022		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	NIL	NIL	No issues have been reported	NIL	NIL	No issues have been reported
Advertising	NIL	NIL		NIL	NIL	
Cyber- security	NIL	NIL		NIL	NIL	
Delivery of essential services	Not Applicable			Not Applicable		
Restrictive Trade Practices	NIL	NIL	No issues have been reported	NIL	NIL	No issues have been reported
Unfair Trade Practices	NIL	NIL		NIL	NIL	
Other (product related)	64	0	Under investigation	70	1	Closed in FY23

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

	Number	Reasons for recall
Voluntary recalls	Nil	-
Forced recalls	Nil	-

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

The Company has been certified for the Information Security Management System Standard: ISO/IEC 27001 and the location scope includes Hyderabad and all 3 manufacturing locations (Devapur, Chittapur and Jalgaon).

The Company has a data privacy policy published on its website [www.orientcement.com](http://www.orientcement.com) and the link for the same is shared below.

<https://orientcement.com/wp-content/uploads/2019/07/Orient-Cement-Ltd-Privacy-Policy-1.pdf>

According to the IT security protocols, external audits are conducted to assess cyber security integrity. Vulnerability Assessment and Penetration Testing (VAPT) are also part of this

protocol. Security patching of all systems is done periodically and proactively. Access to systems is strictly defined by roles.

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

Not applicable.

Leadership Indicators

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

The Company's websites, [www.orientcement.com](http://www.orientcement.com) and [www.birlaa1.com](http://www.birlaa1.com) provide adequate information regarding its products and services.

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

Orient Cement has made a significant investment in educating all stakeholders about safe and responsible usage of its products and services. To achieve this, the Company has established a dedicated technical services team that works closely with the sales team and channel partners to conduct workshops aimed at educating masons, engineers, architects, and project owners.

During these forums, all the necessary information about product quality, proper usage, good construction practices, and available services is shared with the participants. Additionally, Orient Cement has fully equipped technical vans, called "Concrete Xpert," which are used to provide on-site value-added services to consumers.

Moreover, the Company leverages digital media to educate customers and other stakeholders by sharing informative video content and other resources that promote good construction practices. Through these initiatives, Orient Cement is committed to promoting a culture of safety and responsibility among all its stakeholders.

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

This does not relate to our business since we are 24x7 process industry. However, we do have various channels to communicate any such exigency if encountered. The channels to communicate are through mass Email, bulk SMS, Whatsapp and through our social media handles.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to

the major products/services of the entity, significant locations of operation of the entity or the entity as whole? (Yes/No)

Orient Cement adheres to the product labelling guidelines set forth by the Bureau of Indian Standards (BIS). Apart from the BIS guidelines, the Company prints product features and certifications on the products for consumer awareness. Furthermore, the Company regularly conducts consumer surveys to evaluate the level of satisfaction with its existing products and collect feedback from customers across all market operations.

In addition to these measures, Orient Cement also provides on-site services to its customers. The details of these services can be found on the Company's website at <https://www.birlaa1.com>. By offering such services, Orient Cement is committed to ensuring the highest level of customer satisfaction and continuously improving its operations to meet the evolving needs of its customers.

5. Provide the following information relating to data breaches:

a. Number of instances of data breaches, along with impact

Nil. Orient Cement is certified for ISO 27001.

b. Percentage of data breaches involving personally identifiable information of customers

Nil

By order of the Board of Directors  
**For Orient Cement Limited**

**D.D. Khetrpal**

Managing Director & CEO  
(DIN 02362633)

Place: New Delhi  
Date: April 28, 2023

# Independent Assurance Statement

To the Directors and Management  
 Orient Cement Limited,  
 Birla Tower, 3<sup>rd</sup> Floor,  
 25, Barakhamba Road, New Delhi-110001

Orient Cement Limited (hereafter ‘OCL’) commissioned TUV India Private Limited (TUVI) to conduct independent external assurance of non-financial information (Essential and Leadership Indicators) disclosed in OCL’s Business Responsibility and Sustainability Report (hereinafter ‘the BRSR’) for the period April 01, 2022 to March 31, 2023. The BRSR is based on the National Guidelines on Responsible Business Conduct (NGRBC), SEBI circular: SEBI/HO/CFD/CMD-2/P/CIR/2021/562, dated 10/05/2021 pertaining to Business Responsibility and Sustainability Report (BRSR) requirement. This assurance engagement was conducted in reference with BRSR and ISAE 3000 (Revised) requirement.

## Management’s Responsibility

OCL developed the BRSR’s content. OCL management is responsible for identifying “Essential and Leadership” indicators, carrying out the collection, analysis, and disclosure of the information presented in the BRSR (web-based and print), including website maintenance,

integrity, and for ensuring its quality and accuracy in accordance with the applied criteria stated in the BRSR, such that it’s free of intended or unintended material misstatements. OCL will be responsible for archiving and reproducing the disclosed data to the stakeholders upon request.

## Scope and Boundary

The scope of work includes the assurance of the following non-financial performance - Essential and Leadership Indicators disclosed in the BRSR report. In particular, the assurance engagement included the following:

- i) Review of General Disclosure, Management & Process and the disclosures against all 09 BRSR principles submitted by OCL
- ii) Review of the quality of information
- iii) Review of evidence (on a sample basis) for identified non-financial indicators

TUVI has verified the below Essential and Leadership Indicators disclosed in the BRSR

Principles	Essential Indicators	Leadership Indicators
Principle 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.	1,2,3,4,5,6,7	1,2
Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe.	1,2,3,4	1,2,3,4,5
Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains.	1,2,3,4,5,6,7,8,9,10,11,12,13,14,15	1,2,3,4,5,6
Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders.	1,2	1,2,3
Principle 5: Businesses should respect and promote human rights.	1,2,3,4,5,6,7,8,9,10	1,2,3,4,5
Principle 6: Businesses should respect and make efforts to protect and restore the environment.	1,2,3,4,5,6,7,8,9,10,11,12	1,2,3,4, 5,6,7,8, 9
Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.	1,2	1
Principle 8: Businesses should promote inclusive growth and equitable development.	1,2,3,4	1,2,3,4,5,6
Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner	1,2,3,4,5,6	1,2,3,4,5

The onsite verification was conducted at Jalgaon Grinding Plant (April 18, 2023 to April 19, 2023) and Hyderabad Corporate Office (April 20, 2023 to April 21, 2023). The assurance activities were carried out together with a desk review of other integrated cement manufacturing units located at Chittapur, and Devapur as per reporting boundary i.e. OCL India operations as stated above.

## Limitations

TUVI did not perform any assurance procedures on the prospective information disclosed in the Report, including targets, expectations, and ambitions. Consequently, TUVI draws no conclusion on the prospective information. During the assurance process, TUVI did not come across any limitation to the agreed scope of the assurance engagement. TUVI didn't verify any ESG goals and claim through this assignment. TUVI verified data on a sample basis; the responsibility for the authenticity of data entirely lies with OCL. Any dependence of person or third party may place on the BRSR Report is entirely at its own risk.

## Our Responsibility

TUVI's responsibility in relation to this engagement is to perform a limited level of BRSR assurance and to express a conclusion based on the work performed. Our engagement did not include an assessment of the adequacy or the effectiveness of OCL's strategy, management of ESG-related issues or the sufficiency of the Report against BRSR reporting principles, other than those mentioned in the scope of the assurance. TUVI's responsibility regarding this verification is in reference to the agreed scope of work, which includes non-financial quantitative and qualitative information (KPIs) disclosed by OCL. Reporting Organization is responsible for archiving the related data for a reasonable time period. This assurance engagement is based on the assumption that the data and information provided to TUVI by OCL are complete and true. The intended users of this assurance statement are the management of 'OCL'. The data is verified on a sample basis, the responsibility for the authenticity of data lies with the reporting organization. Reporting Organization is responsible for archiving the related data for a reasonable time period. TUVI expressly disclaims any liability or co-responsibility 1) for any decision a person or entity would make based on this assurance statement and 2) for any damages in case of erroneous data is reported. This assurance engagement is based on the assumption that the data and information provided to TUVI by OCL are complete and true.

## Verification Methodology

During the assurance engagement, TUVI adopted a risk-based approach, focusing on verification efforts with respect to disclosures. TUVI has verified the disclosures and assessed the robustness of the underlying data management system, information flows, and controls. In doing so:

- a) TUVI examined and reviewed the documents, data, and other information made available by OCL for non-financial Essential and Leadership Indicators (non-financial disclosures)
- b) TUVI conducted interviews with key representatives, including data owners and decision-makers from different functions of OCL
- c) TUVI performed sample-based reviews of the mechanisms for implementing the sustainability-related policies and data management (qualitative and quantitative)

- d) TUVI reviewed the adherence to reporting requirements of "BRSR"

## Opportunities for Improvement

The following are the opportunities for improvement reported to OCL. However, they are generally consistent with OCL management's objectives and programs

- a) OCL may develop the internal application – online for ESG KPI monitoring, safety learning, environment and energy learning with limited access to OCL supply chain and distribution network across all locations
- b) OCL need to conduct the materiality assessment and may consider expanding their ESG reporting in line with the principles of international norms example GRI, GCCA, IR etc. and report the same publicly
- c) Internal carbon pricing can be established and utilized as instrument to appraise the renewable and less GHG intensive projects
- d) OCL may publicly commit its targets example - EP 100 and similar ESG targets as applicable to organization;
- e) OCL may start verifying set environmental and social goal and targets e.g. zero waste to landfill, water positive index, ESG supply chain audit, EPD/ LCA verification etc.

## Our Conclusion

In our opinion, based on the scope of this assurance engagement, the disclosures on BRSR essential indicator performance reported in the BRSR report along with the referenced information provides a fair representation of the material topics, related strategies, and meets the general content and quality requirements of the Report.

**Disclosures:** TUVI is of the opinion that the reported disclosures generally meet the BRSR requirements. OCL refers to general disclosure to report contextual information about OCL, while the Management & Process disclosures the management approach for each indicator (Essential and Leadership).

**Limited Assurance Conclusion:** Based on the procedures we have performed; nothing has come to our attention that causes us to believe that the information subject to the limited assurance engagement was not prepared in all material respects. TUVI found the information to be reliable in all principles, with regards to the reporting criteria of the BRSR.

## Report complies with the below requirements

**A. Governance, leadership and oversight:** The messages of top management, business model to promote inclusive growth and equitable development, action and strategies, focus on products, risk management, protection and restoration of environment, and priorities are disclosed appropriately.



- B. Connectivity of information:** OCL discloses various principles and their inter-relatedness and dependencies with factors that affect the organization’s ability to create value over time.
- C. Stakeholder responsiveness:** The Report covers mechanisms of communication with key stakeholders to identify major concerns to derive and prioritize the short, medium and long-term strategies. The Report provides insights into the organization’s relationships (nature and quality) with its key stakeholders. In addition, the Report provides a fair representation of the extent to which the organization understands, takes into account and responds to the legitimate needs and interests of key stakeholders.
- D. Materiality:** The materiality assessment process has been carried out already during GRI reporting, based on the requirements of “GRI”. OCL should consider to conduct materiality assessment afresh to arrive at the current material issues.
- E. Conciseness:** The Report reproduces the requisite information and communicates clear information in as few words as possible. The disclosures are expressed briefly and to the point sentences, graphs, pictorial, tabular representation are applied. At the same time, due care is taken to maintain continuity of information flow in the BRSR.
- F. Reliability and completeness:** OCL has established internal data aggregation and evaluation systems to derive the performance. The reported data is duly verified and authenticated by OCL. The majority of the data and information was verified by TUVI’s assurance team (on sample basis) during the assessment of the BRSR and found to be fairly accurate. All data, is reported transparently, in a neutral tone and without material error.
- G. Consistency and comparability:** The information in the Report is presented on an annual basis in a reliable and complete manner. Thus, the principle of consistency and comparability is established.

This assurance statement has been prepared in accordance with the terms of our engagement and ISAE 3000 (revised) requirements

**Independence:**

TUVI follows IESBA (International Ethics Standards Board for Accountants) Code which, adopts a threats and safeguards approach to independence. It is confirmed that the assurance team is selected to avoid situations of self-interest, self-review, advocacy and familiarity. The assessment team was safeguarded from any type of intimidation.

**Quality control:**

The assurance team complies with the code of ethics for professional accountants issued by the IESBA, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour. In accordance with International Standard on Quality Control, TUVI maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

**Our Assurance Team and Independence**

TUVI is an independent, neutral third-party providing sustainability services with qualified environmental and social specialists. TUVI states its independence and impartiality and confirms that there is “no conflict of interest” with regard to this assurance engagement. In the reporting year, TUVI did not work with OCL on any engagement that could compromise the independence or impartiality of our findings, conclusions, and recommendations. TUVI was not involved in the preparation of any content or data included in the BRSR, with the exception of this assurance statement. TUVI maintains complete impartiality towards any individuals interviewed during the assurance engagement.

For and on behalf of **TUV India Private Limited**

Date: 28-04-2023  
 Place: Mumbai, India  
 Project Reference  
 No: 8120265435  
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 Project Manager and Reviewer  
 Head – Sustainability Assurance Service