Oriental Aromatics

Ref: OAL/BSE/NSE/22/2026-27

24th July, 2026

To	To
The Manager	The Manager
Department of Corporate Services,	Listing Department,
BSE Limited,	**National Stock Exchange of India Limited**
Phiroz Jeejeebhoy Towers	Exchange Plaza, Bandra Kurla Complex
Dalal Street, Mumbai- 400 001	Bandra (East), Mumbai - 400 051
Scrip ID: OAL	**Symbol:** OAL
Scrip Code: 500078	**Series:** EQ

Sub: Business Responsibility and Sustainability Report for the Financial Year (FY) - 2025-26

Dear Sir/Ma'am,

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations 2015, please find enclosed herewith Business Responsibility and Sustainability Report (BRSR) for FY 2025-26 which forms part of the Annual Report for the FY 2025-26.

The said BRSR is also available on Company's website at www.orientalaromatics.com under Investor Relations section.

We request you to take the above on record.

Thanking you,
Yours Faithfully,
For Oriental Aromatics Limited

Kiranpreet Gill Digitally signed by Kiranpreet Gill
Date: 2026.07.24 17:58:22 +05'30'

Kiranpreet Gill
Company Secretary & Compliance Officer
Encl: As above

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR)

(Business Responsibility and Sustainability Reporting (BRSR) is the practice of companies disclosing information about their environmental, social, and governance (ESG) performance. It goes beyond financial reporting to provide stakeholders with a comprehensive view of a company's non-financial impacts and contributions to sustainable development. BRSR covers topics such as environmental impact, social responsibility, and governance practices, aiming to promote transparency and accountability.)

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

Sr. No.	Particulars	FY 2025-2026
1	Corporate Identity Number (CIN) of the Listed Entity	L17299MH1972PLC285731
2	Name of the Listed Entity	Oriental Aromatics Limited ("OAL")
3	Year of incorporation	1972
4	Registered office address	133, Jehangir Building, 2nd floor Mahatma Gandhi Road, Fort, Mumbai - 400001
5	Corporate address	
6	E-mail	cs@orientalaromatics.com; investors@orientalaromatics.com
7	Telephone	+91 22 43214000
8	Website	http://www.orientalaromatics.com/
9	Financial year for which reporting is being done	1st April, 2025 to 31st March, 2026
10	Name of the Stock Exchange(s) where shares are listed	1. BSE Limited – Scrip Code: 500078 2. National Stock Exchange of India Limited, Symbol: OAL
11	Paid-up Capital	INR 1,682.68 Lakh
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Ms. Kiranpreet Gill, Company Secretary & Compliance Officer +91 22 66556000; cs@orientalaromatics.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
14	Name of assurance provider	NA
15	Type of assurance obtained	NA

II. Products/services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Manufacturing of chemical and chemical products including Flavors, Fragrances, Specialty Aroma Chemicals, Camphor & Terpene Chemicals.	100%

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

Sr. No.	Product/Service	NIC Code	% of total Turnover Contributed
1	Camphor & Terpene Chemicals	20118	32%
2	Fragrances & Flavours	20118	30%
3	Specialty Aroma Chemicals	20118	34%

III. Operations

18. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of plants	Number of offices	Total
National	4*	1**	5
International	0	0	0

*The Company's manufacturing facilities and R&D laboratories are located at Chandivali (Mumbai), Vadodara, Ambernath and Bareilly.

**Registered and Corporate Office located in Mumbai, Maharashtra.

Note: The disclosures in this report have been prepared on a standalone basis and cover only the operations of Oriental Aromatics Limited. Accordingly, the operations and locations of the Company's subsidiaries have not been included in the above disclosure.

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	27
International (No. of Countries)	38
Note: This refers to the locations where goods were sold during the financial year.	
b. What is the contribution of exports as a percentage of the total turnover of the entity?	**33.38%**

c. A brief on types of customers

Oriental Aromatics Limited serves a diversified customer base across domestic and international markets, catering to a wide range of industries, including FMCG, personal care, fine fragrances, aroma chemicals, cosmetics, and puja samagri.

The Company's products find application in various consumer and industrial segments. Its fragrance and aroma solutions are used in soaps, shampoos, detergents, cosmetics, and religious offerings. In the food and beverage sector, its flavour products are incorporated into bakery and confectionery products, ice creams, smoothies, energy drinks, and other processed food products. Additionally, the Company's products are utilized in pharmaceutical applications, including creams, gels, and sprays, reflecting its broad presence across diverse end-use industries.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male No. (B)	Male % (B / A)	Female No. (C)	Female % (C / A)
EMPLOYEES						
1	Permanent (D)	416	320	76.92%	96	23.08%
2	Other than Permanent (E)	23	19	82.61%	4	17.39%
3	**Total employees (D + E)**	439	339	77.22%	100	22.78%
WORKERS						
4	Permanent (F)	352	350	99.43%	2	0.57%
5	Other than Permanent (G)	821	776	94.52%	45	5.48%
6	**Total workers (F + G)**	1,173	1,126	95.99%	47	4.01%

b. Differently abled Employees and workers:

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

21. Participation/Inclusion/Representation of women

Particular	Total (A)	No. and percentage of Females No. (B)	% (B / A)
Board of Directors	6	1	16.67%
Key Management Personnel	4	2	50.00%

Note: Total KMP includes the Managing Director and Whole-Time Directors.

22. Turnover rate for permanent employees and workers

Particular	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	25.08%	16.58%	23.14%	17.57%	26.23%	19.47%	30.01%	28.41%	29.72%
Permanent Workers	18.01%	0.00%	17.96%	13.87%	0.00%	13.52%	22.00%	0.00%	22.00%

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

23. (a) Names of holding / subsidiary / associate companies / joint ventures

Sr. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business responsibility initiatives of the listed entity? (Yes/No)
1.	PT Oriental Aromatics (Indonesia)	Subsidiary	99.86%	No
2.	Oriental Aromatics & Sons Limited	Subsidiary*	100%	No

*Note: *It is a wholly owned subsidiary.*

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
a. Turnover in lakhs of FY 2025-26	₹ 1,01,870.11
b. Net worth in lakhs of FY 2025-26	₹ 65,450.33

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) *	FY 2025-26 Current Financial Year: Number of complaints filed during the year	FY 2025-26: Number of complaints pending resolution at close of the year	FY 2025-26: Remarks	FY 2024-25 Previous Financial Year: Number of complaints filed during the year	FY 2024-25: Number of complaints pending resolution at close of the year	FY 2024-25: Remarks
Communities	Yes	0	0	-	0	0	-
Investors (other than shareholders)	Yes	0	0	-	0	0	-
Shareholders	Yes	2	1*	-	15	0	-
Employees and workers	Yes	0	0	-	0	0	-
Customers	Yes	56	0	-	92	0	-
Value Chain Partners	Yes	0	0	-	0	0	-

**The complaint was resolved during the period April – June 2026.*

*** Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)**

Stakeholder group from whom complaint is received	Web Link for Grievance Policy
Communities	The Company has a common grievance redressal mechanism applicable to all stakeholder groups. Details are available in the Business Responsibility & Sustainability Policy at the following link: https://www.orientalaromatics.com/documents/corporate-governance/policies/BusinessResponsibilityPolicy1920.pdf
Investors (other than shareholders)	
Shareholders	
Employees and workers	
Customers	
Value Chain Partners	

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

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

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Decarbonization	Opportunity	Oriental Aromatics Limited's manufacturing operations generate emissions that contribute to climate change.		Positive
2	Waste Management Compliance	Risk	OAL's operations generate both hazardous and non-hazardous waste, making robust waste management practices essential. Inadequate handling can result in environmental harm and regulatory non-compliance, whereas effective management helps mitigate risks and ensures adherence to applicable regulations.	Robust waste management protocols, including strict segregation practices and engagement with authorized vendors for hazardous waste disposal, significantly reduce environmental and regulatory risks. Furthermore, the proactive identification of circularity opportunities reflects a strong commitment to sustainable practices and enables potential resource optimization.	Negative
3	Water & Wastewater Management	Risk	OAL's manufacturing operations involve significant water usage, necessitating efficient management to mitigate risks of regulatory non-compliance, escalating costs, and environmental impact. Inadequate wastewater treatment can harm ecosystems, disrupt operations, and adversely affect stakeholder confidence.	The Company has established dedicated treatment plants equipped with advanced systems to ensure that all wastewater is thoroughly treated and discharged in compliance with prescribed regulatory standards.	Negative
4	Diversity & Inclusion (D&I)	Opportunity	Embracing diversity and inclusion (D&I) cultivates an equitable and dynamic workplace culture that supports innovation, enhances employee satisfaction, and improves productivity. Recognizing and valuing diverse perspectives also strengthens OAL's reputation and fosters stronger relationships with the communities in which it operates.		Positive
5	Employee Wellbeing	Opportunity	Prioritizing employee well-being in manufacturing operations helps reduce attrition, enhance morale, and improve productivity. It also reinforces ethical labor practices, strengthens community relationships, and supports the development of a socially responsible workplace.		Positive
6	Human Rights	Risk	OAL is committed to upholding the highest standards of human rights. Any violations can adversely impact employee morale, damage the Company's reputation, expose it to legal risks, and strain relationships with key stakeholders, resulting in significant social and economic consequences.	OAL upholds human rights through established policies, regular training and awareness programmes, and a robust whistleblower mechanism, thereby promoting an ethical workplace and reinforcing stakeholder trust.	Negative

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7	Community Engagement & Social Impact	Opportunity	OAL places strong emphasis on community engagement and is committed to creating a positive impact on the environment and socio-economic development. These initiatives help build stakeholder trust and contribute to the broader well-being of society.		Positive
8	Responsible Supply Chain	Risk	A responsible supply chain is essential for OAL to uphold quality standards and ensure operational efficiency. Any disruptions or unethical sourcing practices can adversely affect production and negatively impact the Company's reputation.	OAL upholds a responsible supply chain by conducting comprehensive pre-onboarding assessments and ongoing vendor quality evaluations, thereby maintaining quality standards and ensuring operational efficiency.	Negative
9	Product Quality & Innovation	Opportunity	Product quality and innovation are fundamental to OAL's operations. Maintaining high standards across the industries it serves is critical not only for business success, but also for safeguarding stakeholder well-being and minimizing environmental impact.		Positive

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
10	Corporate Governance	Opportunity	Effective corporate governance fosters transparency, mitigates conflicts of interest, and ensures compliance with applicable laws and regulations. This, in turn, helps protect the Company's reputation and reduces the risk of legal or financial penalties.		Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Sr. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Policy and management processes									
1. a	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b	Has the policy been approved by the Board? (Yes/No/ NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c	Web Link of the Policies, if available	https://www.orientalaromatics.com/documents/corporate-governance/policies/BusinessResponsibilityPolicy1920.pdf								
2	Whether the entity has translated the policy into procedures. (Yes / No/ NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3	Do the enlisted policies extend to your value chain partners? (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4	Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	All policies are aligned with applicable laws and regulations, including the Companies Act, 2013, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and the National Guidelines on Responsible Business Conduct (NGRBC). Following are few of the certifications adopted by OAL and mapped to each principle: • FSSAI (P2) • US FDA (P2) • REACH (P2) • Roundtable on Sustainable Palm Oil (RSPO) (P2) • WHO GMP (P2) • ISO 45001 (P3) • ISO 14001 (P6) • ISO 9001 (P9) • ECOVADIS (P1, P2, P3, P4, P5, P6) • CDP (P6) • NGRBC (P7) • Halal (P9) • Kosher (P9) • SEDEX (P1, P3, P5 & P6) • SMETA (P1, P3, P5 & P6) • Together for Sustainability (TFS) (P1, P3, P5 & P6)								
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	Oriental Aromatics Limited has committed to setting science-based emissions reduction targets and has submitted its near-term and long-term targets to the Science Based Targets initiative (SBTi) for validation. Near-term targets (2035): • Reduce absolute Scope 1 and Scope 2 greenhouse gas (GHG) emissions by 44.61% by 2035 from a 2025 base year. • Reduce absolute Scope 3 GHG emissions by 31% by 2035 from the same base year. Long-term targets (2050): • Reduce absolute Scope 1 and Scope 2 GHG emissions by 90% by 2050 from the 2025 base year. • Reduce absolute Scope 3 GHG emissions by 90% by 2050 from the 2025 base year. In line with these targets, the Company has also committed to achieving net-zero greenhouse gas emissions across its value chain by 2050.								
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Company continuously monitors its performance against the commitments, goals, and targets established across its environmental, social, and governance (ESG) priorities. During the reporting period, it made steady progress towards achieving these objectives through the implementation of targeted initiatives, operational improvements, stakeholder engagement, and robust compliance measures. In recognition of its sustainability performance and responsible business practices, the Company was awarded the Silver Rating by EcoVadis in 2026. Performance is reviewed periodically through internal monitoring mechanisms, and corrective actions are undertaken wherever necessary to address any gaps. In instances where targets are not fully achieved within the specified timelines, the Company assesses the underlying reasons and develops appropriate action plans to enhance performance and support the achievement of its long-term commitments.								

	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)	Please refer to the 'Message from the Chairman and Managing Director section in the Annual Report 2025-26 on Pg No: 10.
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Dharmil A. Bodani Chairman & Managing Director BRSR Head info@orientalaromatics.com
9	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No/ NA). If Yes please provide details	Yes. The CSR Committee is responsible for reviewing, monitoring, overseeing, and making decisions on sustainability-related matters. In addition, OAL has an internal ESG Committee that works closely with the CSR Committee to facilitate implementation of the Company's sustainability initiatives and BRSR framework.

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								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
a.	Performance against above policies and follow up action	All policies related to the NGRBC are reviewed by a designated Committee of the Board								
b.	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	The Company adheres to all applicable statutory requirements, and any instances of non-compliance are addressed under the oversight of the Board Committee.								

	Subject for Review	Frequency (Annually / Half yearly /Quarterly / Any other-please specify)								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
a.	Performance against above policies and follow up action	As and when required.								
b.	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Frequency is as per the statutory requirements.								
11	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No*).	No	FSSAI US FDA REACH WHO GMP	ISO 45001	No	No	ISO 14001	No	No	Kosher Halal ISO 9001
	If yes, provide name of the agency.	NA	INTERTEK DEUTSCHLAND GMBH, GPC - GLOBAL PRODUCT COMPLIANCE EUROPE	TUV SUD SOUTH ASIA PVT. LTD	NA	NA	TUV SUD SOUTH ASIA PVT. LTD	NA	NA	STAR KOSHER, LPPOM MUI – MAJELIS ULAMA INDONESIA HALAL

** No, the entity has not carried out an independent assessment or evaluation of the working of its policies by an external agency. As a part of the oversight of the internal financial controls, the Management and the Board reviews the adherence to the policies. Internal Audit assists with the above.*

12	If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:	P1	P2	P3	P4	P5	P6	P7	P8	P9
	The entity does not consider the Principles material to its business (Yes/No)	Not applicable.								
	The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
	The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
	It is planned to be done in the next financial year (Yes/No)									
	Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1 Businesses should conduct and govern themselves withintegrity, and in a manner that is Ethical, Transparent and Accountable.

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	2	During the year, the Board of Directors underwent training on BRSR Principles 1, 6 and 8, covering governance, sustainability and CSR.	75%
Key Managerial Personnel	2	During the year, the KMPs underwent training on BRSR Principles 1, 6 and 8, covering governance, sustainability and CSR.	87.50%
Employees other than BOD and KMPs	127	• Safety Training • Skill - Based Training • Excel • Taxation • POSH (Prevention of Sexual Harassment) • Human Rights • Code of Conduct • IT Training • Fire Fighting & CPR	100%
Workers	147	• Safety Training • PPE Usage • POSH (Prevention of Sexual Harassment) • Human Rights Awareness • Code of Conduct • IT Training	100%

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format

Monetary					
Particular	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR) (For Monetary Cases only)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	NA	NA	NA	NA	NA
Settlement	NA	NA	NA	NA	NA
Compounding fee	NA	NA	NA	NA	NA

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

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

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

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

The policy establishes a zero-tolerance approach toward fraud, bribery, and corruption, while reinforcing the Company's commitment to conducting business with the highest standards of ethics, integrity, and fairness. The policy is applicable to all employees, officers, directors, managers, and contractors associated with the Company.

The Board actively endorses and supports the effective implementation of the policy across the organization. Any violation of the policy may result in disciplinary action, including termination of employment or engagement, recovery of losses, and legal or regulatory proceedings, as applicable. Employees and stakeholders are encouraged to report any concerns, suspected misconduct, or policy violations confidentially to the Compliance Team at cs@orientalaromatics.com

The Company is committed to ensuring that individuals raising concerns are treated with respect and are protected against retaliation, thereby fostering a culture of transparency, accountability, and ethical conduct.

The policy can be accessed through the following link:

https://www.orientalaromatics.com/documents/corporate-governance/policies/Anti%20Bribery%20&%20Anti%20Corruption%20Policy.pdf

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

Particular	FY 2025-26	FY 2024-25
Directors	NIL	NIL
KMPs		
Employees		
Workers		

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

Case Details	FY 2025-26		FY 2024-25	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

Not applicable, as no cases of corruption or conflict of interest involving the Company's Directors or Key Managerial Personnel were reported during the reporting period.

8. Number of days of accounts payables in the following format:

Particular	FY 2025-26	FY 2024-25
Number of days of accounts payables	34	35

9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	21.72%	11.40%
	b. Number of trading houses where purchases are made from	222	143
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	33.44%	48.43%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	49.49%	14.97%
	b. Number of dealers / distributors to whom sales are made	669	333
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	45.12%	66%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.17%	0.03%
	b. Sales (Sales to related parties / Total Sales)	0.32%	0.09%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	30.52%	0%
	d. Investments	100%	100%

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	Percentage of value chain partners covered (by value of business done with such partners) under the awareness programmes
As part of its supplier engagement initiatives, Oriental Aromatics has provided ESG training to its new value chain partners.		

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No)	Yes

If Yes, provide details of the same.

The Company has established a process to identify, disclose, and manage conflicts of interest involving Directors and Senior Management Personnel. In accordance with the Company's Code of Conduct, Directors and Senior Management Personnel are required to avoid situations where personal interests may conflict, or appear to conflict, with the interests of the Company.

The Code mandates timely disclosure of any actual or potential conflicts of interest, and compliance which are monitored by the Compliance Officer. In addition, annual affirmations are obtained from the personnel concerned, and the Board exercises oversight to ensure continuous adherence to the prescribed ethical standards and governance practices.

The Company's Code of Conduct can be accessed through the following link:

https://www.orientalaromatics.com/documents/corporate-governance/policies/Code-of-Conduct-for-Directors-and-Senior-Managerial-Personnel.pdf

PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe.

Essential Indicator

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

Sr. No.	Particular	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
1	R&D	24.65%	25%	The Company has adopted various technologies and initiatives to improve its environmental and social impacts of its products and processes.
2	Capex	22.04%	16%	The Company invested in process optimization and energy-efficient equipment to enhance operational efficiency and reduce environmental impact.

2 a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)	Yes
b. If yes, what percentage of inputs were sourced sustainably?	81%

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)**	The Company is following the waste collection plan as per Extended Producer Responsibility (EPR) requirements and has engaged authorized third-party agencies for the collection and recycling of plastic packaging waste.
(b)	**E-waste**	This is not applicable as the Company is not reclaiming any electronic items, and any e-waste generated onsite is given to certified vendors for safe disposal.
(c)	**Hazardous waste**	OAL's products are primarily used as consumables in the manufacture of value-added products by its customers. Accordingly, the Company has limited scope for reclaiming hazardous waste arising from its products at the end of their life cycle.
(d)	**other waste**	Not Applicable.

4.a	**Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No)**	Yes
b	**If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards?**	
	Yes, the waste collection plan is aligned with the Extended Producer Responsibility (EPR) plan submitted to the respective Pollution Control Boards and is implemented in compliance with the applicable regulatory requirements.	
c	**If not, provide steps taken to address the same**	
	Not Applicable	

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)? (Yes/No)	Yes

If yes, provide details in the following format?

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	If yes, provide the web-link.
The Company is currently undertaking Life Cycle Assessment (LCA) studies for its various products.						

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:

Sr. No.	Particular	FY 2025-2026			FY 2024-2025		
		Re-Used (In MT)	Recycled (In MT)	Safely Disposed (In MT)	Re-Used (In MT)	Recycled (In MT)	Safely Disposed (In MT)
1	Plastics (including packaging)	0	131	0	0	8	0
2	E waste	NA	NA	NA	NA	NA	NA
3	Hazardous waste	0	0	0	0	0	0
4	Other waste	NA	NA	NA	NA	NA	NA

PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains.

Essential Indicators

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

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	320	320	100%	320	100%	NA	NA	0	0%	0	0%
Female	96	96	100%	96	100%	96	100%	NA	NA	0	0%
Total	416	416	100%	416	100%	96	100%	0	0%	0	0%
Other than permanent employees											
Male	19	19	100%	19	100%	NA	NA	0	0%	0	0%
Female	4	1	25%	1	25%	1	25%	NA	NA	0	0%
Total	23	20	86.96%	20	86.96%	1	25%	0	0%	0	0%

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

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	350	350	100%	350	100%	NA	NA	0	0%	0	0%
Female	2	2	100%	2	100%	2	100%	NA	NA	0	0%
Total	352	352	100%	352	100%	2	100%	0	0%	0	0%
Other than permanent workers											
Male	776	259	33.38%	259	33.38%	NA	NA	0	0%	0	0%
Female	45	1	2.22%	1	2.22%	1	2.22%	NA	NA	0	0%
Total	821	260	31.67%	260	31.67%	1	2.22%	0	0%	0	0%

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.11%	0.08%

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

Benefits	FY 2025-26			FY 2024-25		
	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	91.83%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	3.85%	100%	Yes	100%	100%	Yes

3. Accessibility of workplaces

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

The premises of Oriental Aromatics Ltd. are accessible to differently abled employees and workers, in accordance with the requirements of the Rights of Persons with Disabilities Act, 2016.

The Company is committed to fostering an inclusive and respectful work environment. Facilities across all locations are equipped with accessibility features such as ramps, appropriate signage, and accessible washrooms to support persons with disabilities.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016?	Yes
If so, provide a web-link to the policy.	https://www.orientalaromatics.com/documents/corporate-governance/policies/Equal%20Employment%20Opportunity%20Policy.pdf

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	NA	NA	NA	NA
Female	100%	100%	100%	100%
Total	100%	100%	100%	100%

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.

Category	Yes/ No	If Yes, then give details of the mechanism in brief
Permanent Workers	Yes	Oriental Aromatics Limited has established a structured grievance redressal mechanism for all categories of employees and workers. Under the Employee Well-being Policy, which forms part of the BRSR framework and is aligned with the HR Policy, POSH Policy, and Grievance Mechanism, employees may report grievances to their respective location HR representatives. If a grievance remains unresolved within the stipulated timeline, the matter is escalated to the DGM - HR, who further reports the issue to the management and facilitates appropriate corrective actions, wherever necessary. Location-wise contact details are prominently displayed on notice boards across all plant locations to ensure accessibility. Employees may also directly approach the DGM - HR - at dhirendra@orientalaromatics.com (Contact: Mr. Dhirendra Bacchav, DGM – HR) for grievance-related matters.
Other than Permanent Workers	Yes	
Permanent Employees	Yes	
Other than Permanent Employees	Yes	

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

Category	FY 2025-26			FY 2024-25		
	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)
Total Permanent employees	416	0	0%	436	0	0%
Male	320	0	0%	339	0	0%
Female	96	0	0%	97	0	0%
Total Permanent Workers	352	128	36.36%	362	134	37.02%
Male	350	128	36.57%	362	134	37.02%
Female	2	0	0%	0	0	0%

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		Number (B)	% (B / A)	Number (C)	% (C / A)		Number (E)	% (E / D)	Number (F)	% (C / D)
Employees										
Male	320	320	100%	320	100%	339	283	83.48%	317	93.51%
Female	96	96	100%	96	100%	97	71	73.20%	97	100%
Total	416	416	100%	416	100%	436	354	81.19%	414	94.95%
Workers										
Male	350	350	100%	350	100%	362	362	100%	362	100%
Female	2	2	100%	2	100%	0	0	0%	0	0%
Total	352	352	100%	352	100%	362	362	100%	362	100%

Note - Disclosure is provided for both permanent employees and workers.

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (D)	No. (E)	% (E / D)
Employees						
Male	320	320	100%	339	339	100%
Female	96	96	100%	97	97	100%
Total	416	416	100%	436	436	100%
Workers						
Male	350	350	100%	362	362	100%
Female	2	2	100%	0	0	0%
Total	352	352	100%	362	362	100%

Note - Disclosure is provided for both permanent employees and workers.

10. Health and safety management system

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

If Yes, the Coverage such systems?

The Company has established a comprehensive Occupational Health and Safety Management System (OHSMS) that covers all employees and contractual workers across all its operational locations, including Ambernath, Bareilly, and Vadodara. The OHS framework is implemented through an Integrated Management System (IMS), with operational facilities certified to ISO 45001, the internationally recognized standard for Occupational Health and Safety Management Systems.

The Company is committed to fostering a safe, healthy, and compliant workplace through a range of initiatives aimed at enhancing employee well-being, strengthening safety culture, and ensuring regulatory compliance. Key programs and activities include:

- Safety induction and refresher training programs for employees and contractors.
- Toolbox talks and workplace safety awareness sessions.
- Fire safety training programs.
- Emergency preparedness, mock drills, and fire drills.
- Accident and incident reporting, investigation, and maintenance of incident registers.
- Periodic safety inspections, audits, and plant safety committee meetings.
- Personal Protective Equipment (PPE) usage and safe work practice awareness programs.
- Annual health check-ups conducted in collaboration with healthcare providers.
- Prevention of Sexual Harassment (POSH) training programs.
- Awareness and engagement initiatives during National Safety Week, Fire Service Day, Environment Day, Energy Day, and other relevant observances.

Through these measures, the Company promotes a culture of safety, trust, accountability, and continuous improvement, ensuring the health, safety, and well-being of its workforce while ensuring compliance with applicable legal and regulatory requirements.

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

The Company has established a structured process for identifying work-related hazards and assessing risks associated with both routine and non-routine activities across its operations. Risk identification and mitigation are integrated into the Occupational Health and Safety Management System and are supported through regular internal and external audits covering environmental, health, and safety aspects.

To proactively identify hazards and assess risks, the Company employs the following processes:

- Hazard Identification and Risk Assessment (HIRA) to evaluate workplace hazards and determine appropriate control measures.
- Permit-to-Work (PTW) System to manage high-risk and non-routine activities.
- Job Safety Analysis (JSA) and Hazard and Operability Studies (HAZOP) to assess task-specific and process-related risks.
- Regular safety inspections, audits, Gemba walks, walk-through surveys, and workplace observations to identify unsafe conditions and practices.
- Incident and accident investigation, analysis, and reporting to identify root causes and implement corrective and preventive actions.
- Management of Change (MOC) procedures to evaluate and mitigate risks arising from changes in processes, equipment, materials, or operations.
- Employee participation mechanisms, including hazard reporting, safety observations, and feedback systems, to encourage workforce involvement in identifying potential risks.
- Safety Committee meetings and toolbox talk to review safety performance, discuss emerging risks, and strengthen awareness.
- Periodic safety training programs conducted through both internal and external experts to enhance hazard recognition and risk management capabilities.

These processes enable the Company to systematically identify, assess, and mitigate occupational health and safety risks, while promoting continual improvement, regulatory compliance, and a proactive safety culture across all locations.

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks? (Yes/ No)	Yes

The Company has established formal processes that enable employees and contractual workers to report work-related hazards, unsafe conditions, unsafe acts, and near-miss incidents, as well as to remove themselves from situations that may pose a serious or imminent risk to their health and safety.

The Company encourages proactive worker participation in hazard identification and risk prevention through the following mechanisms:

- Reporting of unsafe conditions and unsafe acts (safety observations).
- Near-miss reporting and incident reporting systems.
- Hazard reporting to supervisors, safety officers, and safety committees.
- Regular toolbox talks and safety awareness sessions to discuss workplace hazards and preventive measures.
- Safety committee meetings that provide a platform for workers to raise safety concerns and recommend corrective actions.
- Ongoing safety training programs that strengthen workers' ability to identify, assess, and communicate workplace risks.

The Company encourages employees and workers to immediately report hazardous situations and, where there is a serious or imminent risk, to stop work and remove themselves from the affected area until appropriate control measures are implemented. Appropriate procedures are in place to ensure that reported hazards are promptly investigated, corrective actions are implemented, and lessons learned are communicated across the organization.

These processes support a proactive safety culture, encourage open communication, and contribute to the continuous improvement of occupational health and safety performance across all operational locations.

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

The Company undertakes various initiatives to support the health and well-being of employees and workers, including:

- Annual health check-ups and preventive health screening programs (e.g., blood tests and eye examination).
- On-site medical support for common health conditions and emergency management.
- Medical insurance/health insurance coverage for employees and eligible family members.
- Access to a network of hospitals and healthcare providers across the country.
- Wellness initiatives such as yoga and meditation sessions to promote physical and mental well-being.

These initiatives reflect the Company's commitment to fostering a healthy and supportive work environment.

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

Safety Incident/Number	Category*	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	**Employees**	0	0
	Workers	0	0
Total recordable work-related injuries	**Employees**	0	0
	Workers	0	0
No. of fatalities	**Employees**	0	0
	Workers	0	0
High-consequence work-related injury or ill health (excluding fatalities)	**Employees**	0	0
	Workers	0	0

*Including in the contract workforce

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

The Company has implemented a comprehensive Occupational Health and Safety Management System (OHSMS) aligned with ISO 45001 and integrated within its Integrated Management System (IMS) to ensure a safe, healthy, and secure workplace for all employees and workers. Key measures include:

- Hazard Identification and Risk Assessment (HIRA) and regular safety inspections across operational areas.
- Implementation of Standard Operating Procedures (SOPs) and Permit-to-Work systems for high-risk activities.
- Internal and third-party safety audits to evaluate compliance and identify improvement opportunities.
- Employee training, toolbox talks, and safety awareness programs to strengthen safety culture and risk awareness.
- Emergency preparedness measures, including mock fire drills, emergency response training, and evacuation exercises.
- Accident and incident reporting, investigation, and corrective action processes.
- Safety Committees that monitor safety performance and address workplace concerns.
- Continuous improvement initiatives focused on workplace ergonomics, employee well-being, and hazard control.
- Provision of employee transport facilities to support safe commuting.

These measures help the Company proactively manage risks, enhance employee well-being, and maintain compliance with applicable health and safety regulations.

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

Particulars	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	-	0	0	-
Health & Safety	0	0	-	0	0	-

14. Assessment for the year:

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

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.

No safety-related incidents or significant risks/concerns arising from the assessments required corrective action during the reporting period.

Leadership Indicators

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

(A) Employees (Y/N)	Yes
(B) Workers (Y/N)	Yes

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

The Company ensures that statutory dues are appropriately deducted and deposited by its supply chain partners through compliance checks integrated into the vendor onboarding and contract renewal processes. Verification of statutory compliance forms part of the onboarding assessment and is periodically reviewed during contract renewals to ensure continued adherence to applicable tax and regulatory requirements.

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

Particular	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	0	0	0	0
Workers	0	0	0	0

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

Essential Indicators

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

The Company identifies as key stakeholders all individuals, groups, and institutions that significantly contribute to or are impacted by its business operations and value chain. The Company's major stakeholders include:

- Customers
- Employees
- Suppliers and value chain partners
- Shareholders
- Government authorities and regulatory bodies
- Local Communities
- Non-governmental organizations (NGOs) and non-profit organizations (NPOs)

The Company identifies key stakeholders through a structured process involving inputs from various business functions, management assessments, and periodic evaluation of stakeholder influence, dependency, expectations, and the impact of the Company's operations. This enables the Company to identify and engage stakeholders who are most relevant to its business and sustainability objectives.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)	Frequency of engagement (Annually, Half-yearly, Quarterly, others- Please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	Exhibitions, Customer feedback surveys, In-person meetings/letters, Company websites, Product information on packaging, Conferences, Email, SMS	Others -Frequent & need-basis	The Company engages with customers to understand their requirements, enhance product quality and innovation, address feedback and concerns, and support customers in achieving their sustainability objectives through responsible products and services.
Employees	No	Emails, Video messages, Internal Communication platforms, Team meetings, One-to-one meetings/ briefings, Trainings, Notice Boards	Others -Frequent & need-basis	The Company engages with employees to foster a collaborative and inclusive work environment, promote employee well-being, health and safety, learning and development, and address workplace-related concerns.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)	Frequency of engagement (Annually, Half-yearly, Quarterly, others- Please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Suppliers & Value chain partners	No	Supplier evaluation questionnaires, Contractual meetings, Email, SMS, Website, Phone calls, Video Conferencing Meeting	Others -Frequent & need-basis	The Company engages with suppliers and value chain partners to promote responsible sourcing, quality, timely deliveries, sustainability practices, and long-term collaborative relationships.
Shareholders/ Research Analysts	No	Annual General Meeting, Annual Reports, One-to-one meetings, Quarterly conference calls, Investor conferences, emails, phone calls and website.	Others -Frequent & need-basis	The Company engages with shareholders and research analysts through regular disclosures and interactions to provide transparent financial and non-financial information, address queries, and understand investor expectations.
Governments & Regulatory Bodies	No	Press Releases, Quarterly Results, Annual Reports including BRSR Report, Stock Exchange filings, Statutory Filings.	Others -Frequent & need-basis	The Company engages with government authorities and regulatory bodies to ensure compliance with applicable laws, facilitate regulatory reporting, and support responsible business practices and CSR initiatives.
NGOs/ NPOs & Other groups	No	CSR initiatives, Telephonic discussions, Emails, Personal visits.	Others -Frequent & need-basis	The Company collaborates with NGOs, NPOs, and other organizations for the effective implementation of CSR initiatives, community development programmes, and sustainability projects, while incorporating stakeholder feedback wherever relevant.

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 has undertaken a formal materiality assessment and stakeholder engagement exercise to identify, evaluate, and prioritize key Environmental, Social, and Governance (ESG) impacts relevant to its operations and value chain. As part of this process, significant ESG parameters were systematically mapped and assessed, followed by stakeholder engagement activities, including surveys conducted with external stakeholders, to validate and prioritize these impacts based on their significance, relevance, and potential influence on the business.

This structured approach enables the Company to align its sustainability strategy with stakeholder expectations, emerging ESG trends, and material business risks and opportunities, thereby supporting informed decision-making and long-term value creation.

The findings of the materiality assessment and stakeholder engagement exercise are shared with Senior Management, and key observations and recommendations are periodically presented to the Board, enabling the Board to consider stakeholder expectations while overseeing the Company's sustainability strategy, ESG priorities, and material sustainability matters.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes/No).	Yes

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.

The Company uses stakeholder consultation as an important input for identifying and managing material environmental and social topics. Feedback received through stakeholder surveys, customer interactions, employee engagement, community consultations, and other engagement platforms is considered while identifying material ESG issues and developing the Company's materiality matrix.

The insights derived from these consultations are used to strengthen the Company's ESG strategy, policies, targets, and action plans, ensuring alignment with stakeholder expectations, regulatory developments, and business priorities.

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

The Company engages with vulnerable and marginalized communities through its CSR initiatives, community consultations, and grievance redressal mechanisms. Key concerns relating to healthcare, education, livelihood, sanitation, and community development are addressed through targeted CSR programmes, awareness initiatives, infrastructure support, and timely grievance resolution, wherever applicable.

PRINCIPLE 5 Businesses should respect and promote human rights.

Essential Indicators

1. **Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format**

Benefits	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B / A)	Total (C)	No. of employees/ workers covered (D)	% (D / C)
Employees						
Permanent	416	416	100%	436	436	100%
Other than permanent	23	23	100%	24	24	100%
Total Employees	439	439	100%	460	460	100%
Workers						
Permanent	352	352	100%	362	356	98.34%
Other than permanent	821	776	94.52%	812	807	99.38%
Total Workers	1173	1128	96.16%	1174	1163	99.06%

2. **Details of minimum wages paid to employees and workers**

Category	FY 2025-26					FY 2024-25				
	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)
Employees										
Permanent										
Male	320	0	0%	320	100%	339	0	0%	339	100%
Female	96	0	0%	96	100%	97	0	0%	97	100%
Total	416	0	0%	416	100%	436	0	0%	436	100%
Other than Permanent										
Male	19	0	0%	19	100%	22	0	0%	22	100%
Female	4	0	0%	4	100%	2	0	0%	2	100%
Total	23	0	0%	23	100%	24	0	0%	24	100%
Workers										
Permanent										
Male	350	0	0%	350	100%	362	0	0%	362	100%
Female	2	0	0%	2	100%	0	0	0%	0	100%
Total	352	0	0%	352	100%	362	0	0%	362	100%
Other than Permanent										
Male	776	776	100%	0	0%	746	746	100%	0	0%
Female	45	45	100%	0	0%	66	66	100%	0	0%
Total	821	821	100%	0	0%	812	812	100%	0	0%

3. **Details of remuneration/salary/wages**

a. Median remuneration / wages:

Particular	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BOD)	3	3,79,00,000	0	-
Key Managerial Personnel	2	1,39,80,840	2	1,15,38,666
Employees other than BOD and KMP	334	6,18,228	98	6,16,008
Workers	1126	2,05,656	47	1,52,460

Note:

i. The remuneration of the Board of Directors (BOD) includes the remuneration paid to Executive Directors.

ii. Non-Executive and Independent Directors are excluded, as they do not receive any remuneration.

iii. Key Managerial Personnel (KMP) includes Executive Directors.

iv. The median remunerations value is provided in rupees.

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

Particulars	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	13.09%	13.36%

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

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

Oriental Aromatics Limited has established internal mechanisms to address grievances related to human rights issues arising from its business operations.

The Human Resource Head and respective Plant Heads are responsible for addressing and resolving human rights-related concerns. In line with the POSH Policy, location-specific POSH Committees have been constituted, each comprising an external NGO representative. These committees conduct quarterly reviews and report the actions taken on related matters to the Corporate HR team.

Additionally, all manufacturing units have dedicated safety and canteen committees to address concerns related to workplace safety, employee welfare, and food-related matters. Employees and workers may also report grievances directly to Corporate HR - Mr. Dhirendra Bacchav, DGM – HR (dhirendra@orientalaromatics.com).

The Company remains committed to upholding human rights and promoting a culture of integrity, respect, inclusion, and ethical conduct. Further details are available in the Company's BRSR Policy, Human Rights Policy, and Equal Employment Opportunity Policy.

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

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

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

Particulars	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

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

Oriental Aromatics Limited ensures protection against adverse consequences for complainants in cases related to discrimination and harassment through its robust Prevention of Sexual Harassment (POSH) Policy.

The policy provides safeguards for confidentiality, anonymity, and protection against retaliation for all complainants. Internal Complaints Committees (ICCs) have been established across locations, including representation from external NGO members, to ensure fair, unbiased, and confidential inquiry processes while protecting the identity of the individuals involved.

The ICCs conduct quarterly reviews of reported cases, and the status of complaints is reported to the Management through the DGM – HR. In addition, regular sensitization and awareness programs are conducted to reinforce the Company's commitment to maintaining a safe, respectful, and inclusive workplace environment.

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

10. Assessments for the year:

Name of the Assessment	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%

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

No significant risks or concerns were identified during the reporting period that required corrective action.

Leadership Indicators

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

No business processes were modified during the reporting period as a result of human rights complaints.

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

The Company's human rights due diligence processes are integrated into its broader management systems and external audit frameworks. The scope and coverage of these processes are supported through ongoing certifications, including ISO 14001 for Environmental Management, ISO 45001 for Occupational Health and Safety Management, and ISO 9001 for Quality Management Systems.

In addition, the Company undergoes external assessments and audits such as SMETA (SEDEX) and Together for Sustainability (TfS), which include evaluations related to labour rights, working conditions, business ethics, and responsible practices across the value chain. Collectively, these mechanisms enable the systematic identification, monitoring, and mitigation of human rights-related risks across the Company's operations and supply chain.

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/No)	Yes

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment.

Essential Indicators

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

Parameter	FY 2025-26 (in Giga Joules)	FY 2024-25 (in Giga Joules)*
From renewable sources		
Total electricity consumption (A)	-	-
Total fuel consumption (B)	4,92,746.60	5,14,329.76
Energy consumption through other sources (C.)	-	-
Total energy consumed from renewable sources (A+B+C)	**4,92,746.60**	**5,14,329.76**
From non-renewable sources		
Total electricity consumption (D)	1,03,884.20	1,03,023.07
Total fuel consumption (E)	3,77,330.65	3,75,436.67
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	**4,81,214.85**	**4,78,459.74**
Total energy consumed (A+B+C+D+E+F)	**9,73,961.45**	**9,92,789.50**
Energy intensity per rupee of turnover [Total energy consumed (in GJ) / Revenue from operations (in rupees)]	0.0000956082	0.0001076013
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total energy consumed (in GJ)/ Revenue from operations in rupees adjusted for PPP]	0.0019446701	0.0022230429
Energy intensity in terms of physical output [Total energy consumed (in GJ) / per unit of production (in metric tonnes)]	57.7446380014	61.9252761921
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?	No	
If yes, name of the external agency.	NA	

** The Company has revised its calculation methodology, resulting in updated figures for FY 2024-2025.*

Note:

i. Biomass briquettes are used as a source of renewable fuel, the energy from the same has been shown as renewable energy in alignment with industry-specific standards.

ii. The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India for the year 2026, which is 20.34.

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Yes/No)	No

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.

Not Applicable

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

Parameter	FY 2025-26	FY 2024-25*
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	1,43,509.00	1,68,186.00
(iii) Third party water	2,10,205.36	359,549.66
(iv) Seawater / desalinated water	0	0
(v) Others - Rainwater	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	3,53,714.36	5,27,735.66
Total volume of water consumption (in kilolitres)	2,46,043.76	4,13,171.35
Water intensity per rupee of turnover [Total water consumption (in KL) / Revenue from operations (in rupees)]	0.0000241527	0.0000447807
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total water consumption (in KL) / Revenue from operations in rupees adjusted for PPP]	0.0004912658	0.0009251686
Water intensity in terms of physical output [Total water consumption (in KL) / per unit of production (in metric tonnes)]	14.5875461830	25.7715759115
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Yes/No)	No	
If yes, name of the external agency.	NA	

**The Company has revised its calculation methodology, resulting in updated figures for FY 2024-2025.*

Note: Recycled water constitutes 11,174 kiloliters of our total water withdrawal.

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	0
No treatment	0	0
With treatment - please specify level of treatment	0	0
(ii) To Groundwater	0	76,196.00
No treatment	0	0
With treatment - please specify level of treatment	0	76,196.00
(iii) To Seawater	0	0
No treatment	0	0
With treatment - please specify level of treatment	0	0
(iv) Sent to third-parties	1,07,670.60	38,368.00
No treatment	0	11,726.32
With treatment - Primary	7,443.60	26,642.00
With treatment - Secondary	1,00,227.00	0

Parameter	FY 2025-26	FY 2024-25
(v) Others	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	1,07,670.60	1,14,564.32
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)	No	
If yes, name of the external agency.	NA	

Note:

Water consumption at office locations is discharged into community sewage or, after treatment at the plant, wastewater is sent to the CETP for further treatment.

5. Has the entity implemented a mechanism for Zero Liquid Discharge?	Yes

If yes, provide details of its coverage and implementation.

Oriental Aromatics Limited has implemented a Zero Liquid Discharge (ZLD) system at its Ambernath plant to minimize wastewater discharge and promote water circularity. Treated process water is reused internally for washing and other operational activities, thereby reducing freshwater consumption. Additionally, sewage generated at the facility is treated and managed through designated soak pits, ensuring responsible wastewater management and compliance with applicable environmental requirements.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	mg/Nm3	56.89	46.73
SOx	mg/Nm3	21.16	49.55
Particulate matter (PM)*	mg/Nm3	63.53	63.85
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)			Yes
If yes, name of the external agency.	Sky Lab Analytical Laboratory ITS Testing Laboratory Limited Bhagwati Enviro Care Pvt. Ltd.		

*Particulate Matter includes both PM2.5 and PM10.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	36,242.11	36,344.28
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	20,488.27	20,318.44
Total Scope 1 and Scope 2 emissions per rupee of turnover [Total Scope 1 and Scope 2 GHG emissions (in $MTCO_2e$) / Revenue from operations (in rupees)]	[Total Scope 1 and Scope 2 GHG emissions (in $MTCO_2e$) / Revenue from operations (in rupees)]	0.0000055689	0.0000061413
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total Scope 1 and Scope 2 GHG emissions (in MTCO2e) / Revenue from operations in rupees adjusted for PPP]	Total Scope 1 and Scope 2 GHG emissions (in MTCO2e) / Revenue from operations (in rupees) adjusted for PPP	0.0001132713	0.0001268785
Total Scope 1 and Scope 2 emission intensity in terms of physical output [Total Scope 1 and Scope 2 GHG emissions (in MTCO2e) /Metric tonne of production	Total Scope 1 and Scope 2 GHG emissions (in MTCO2e) / Metric tonne of production	3.3634548075	3.5343389367
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)		No	
If yes, name of the external agency.	NA		

Note: 1. The Company has revised its calculation methodology, resulting in updated figures for FY 2024-2025.

Source of emission factors used - EPA's GHG Emission Factors Hub, CEA's CDM - CO2 Baseline Database User Guide Version 21 has been used for the purpose of GHG Emissions calculations.

8. Does the entity have any project related to reducing Green House Gas emission? (Yes/ No)	Yes

If Yes, then provide details.

Oriental Aromatics Ltd. is committed to addressing climate change risks arising from greenhouse gas (GHG) emissions through the implementation of energy efficiency initiatives and renewable energy projects across its manufacturing facilities.

1. **Replacement of Steam Jet Ejectors with Oil Vacuum Pumps**

   Steam jet ejectors were replaced with oil vacuum pumps, resulting in a reduction of coal consumption by approximately 43.8 MT per month. Additionally, the initiative led to a reduction in effluent generation by approximately 300–350 KL per month. While power consumption increased by around 9,000 kWh per month, the project contributed to an overall reduction in direct fossil fuel consumption and associated GHG emissions.

2. **Replacement of Inefficient Cooling Water Pumps with Energy-Efficient Pumps**

   Two inefficient cooling water pumps at the Sandal Plant were replaced with energy-efficient pumps, resulting in annual electricity savings of approximately 108,555 kWh and contributing to reduced indirect GHG emissions.

3. **Flash Steam Recovery System at Astromusk and SCD Plants**

   A flash steam recovery system was implemented at the Astromusk and SCD plants to recover and return flash steam to the boiler system, resulting in steam savings of approximately 24 MT per month and improved energy efficiency.

4. **Installation of Variable Frequency Drives (VFDs)**

   Variable Frequency Drives (VFDs) have been installed for vacuum pumps and reactors to optimize power consumption and improve operational efficiency. Approximately 20% of the planned installations have been completed to date.

5. **Replacement of Conventional Lighting with LED Lighting**

   Approximately 80% of conventional lighting systems have been replaced with energy-efficient LED lighting, resulting in annual electricity savings of around 29,883 kWh and supporting the reduction of Scope 2 GHG emissions.

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

Parameter	FY 2025-26	FY 2024-25*
Total Waste generated (in metric tonnes)		
Plastic waste (A)	4.51	71.01
E-waste (B)	-	1.19
Bio-medical waste (C)	0.70	0.80
Construction and demolition waste (D)	-	-
Battery waste (E)	3.80	3.83
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	14,916.11	15,031.17
Other Non-hazardous waste generated (H). **Please specify, if any.** (Break-up by composition i.e. by materials relevant to the sector)	1,146.31	1,398.85
Total (A+B + C + D + E + F + G + H)	16,071.43	16,506.85
Waste intensity per rupee of turnover [Total waste generated (in MT) / Revenue from operations (in rupees)]	0.0000015776	0.0000017891
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) Total waste generated (in MT) / Revenue from operations in rupees adjusted for PPP	0.0000320892	0.0000369620
Waste intensity in terms of physical output Total waste generated (in MT) / <mention the physical output details>	0.9528497395	1.0296152863

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)

Category of waste	FY 2025-26	FY 2024-25
(i) Recycled	146.43	241.80
(ii) Re-used	13,810.20	205.80
(iii) Other recovery operations	970.00	15,589.96
Total	14,926.63	16,037.56

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)

Category of waste	FY 2025-26	FY 2024-25
(i) Incineration	688.31	159.22
(ii) Landfilling	453.06	310.07
(iii) Other disposal operations	0.00	0.00
Total	1,141.37	469.29
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)	No	
If yes, name of the external agency.	NA	

**The Company has revised its calculation methodology, resulting in updated figures for FY 2024-2025.*

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

The manufacturing operations of Oriental Aromatics Ltd. generate various types of waste, including plastic and steel drums, ETP sludge, distillation residue, glass rolls, boiler ash, construction and demolition waste, e-waste, and plastic waste. In response, the Company has implemented comprehensive waste management practices to ensure environmentally responsible handling and disposal of waste streams.

The Company is committed to minimizing waste generation and reducing disposal volumes through the adoption of material recovery, recycling, and process reintegration initiatives. Its waste management strategy is guided by the principles of "Reduce, Reuse, and Recycle (3R)" and is further supported by a structured "Reduce, Reuse, Recycle, Recovery, and Disposal" framework, which is continuously reviewed and improved.

Hazardous waste is managed through authorized channels in compliance with applicable statutory requirements and site-specific Consent to Operate (CTO) and Hazardous Waste Authorizations. Such waste is either sent to authorized recyclers, disposed of at Treatment, Storage and Disposal Facilities (TSDF), or supplied to other industries for use as raw material, wherever feasible. Non-hazardous waste is sold to licensed recyclers for further processing.

Discarded batteries are disposed of through authorized buy-back dealers. Plastic waste is systematically collected, segregated, and stored at designated locations before being handed over to authorized vendors. E-waste is disposed of exclusively through certified recyclers. Construction and demolition waste is collected, segregated, and reused within the premises wherever possible. The Company is also planning to install a composting system for the treatment of canteen and employee residual waste.

Effluent Treatment Plants (ETPs) and Sewage Treatment Plants (STPs) are operational across the Company's facilities. Treated wastewater is reused for gardening purposes or discharged into the municipal sewage network in compliance with regulatory norms. Sludge generated from ETP operations is handed over to certified third-party agencies, while sludge generated from STP operations is utilized for gardening applications.

Recognizing the importance of water conservation, the Company has undertaken multiple initiatives to optimize water consumption and reduce wastewater generation through reuse and recycling practices, particularly at its Bareilly and Vadodara plants. Effluent generated at these facilities is treated through ETPs followed by Reverse Osmosis (RO) systems. The installed RO systems enable recovery and recycling of approximately 70–80% of treated water back into the manufacturing process.

Currently, the Company recycles approximately 30% pure condensate against a total steam consumption of 175 TPD (tonnes per day). Additionally, the Bareilly plant recycles wash water within the same process, resulting in an estimated reduction of 5–10% in freshwater consumption.

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

Sr. No.	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval/ clearance are being complied with? (Y/N)	If no, the reasons thereof and corrective action taken, if any.
The Company does not have any operations or offices located in or around ecologically sensitive areas.				

12. 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
The Company has not undertaken any Environmental Impact Assessment (EIA) during the reporting period.					

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N/NA).	Yes

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

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
The Company is compliant with all applicable environmental laws and regulations.			

Leadership Indicators

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

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

(i) Name of the Area	NA
(ii) Nature of Operations	NA

**The company does not have operations in water stress areas.*

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

The Company does not operate in ecologically sensitive areas. Therefore, this is not applicable.

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

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative	Corrective action taken, if any
Replacement of Steam Jet Ejectors with Oil Vacuum Pumps	Steam jet ejectors were replaced with oil vacuum pumps to improve process efficiency and reduce fossil fuel consumption.	Reduction in coal consumption by approx.43.8 MT/ month. Although power Consumption increased by around 9000 kWh/ month, the initiative contributed to overall reduction in direct GHG emissions.	No Corrective actions required.
Replacement of Inefficient Cooling Water Pumps with Energy-Efficient Pumps	Two inefficient cooling water pumps at the Sandal Plant were replaced with energy- efficient pumps to optimize electricity consumption.	Annual electricity savings of approximately 108,555 kWh resulting in reduction of indirect GHG emissions.	No Corrective actions required.
Flash Steam Recovery System at Astromusk and SCD Plants	A flash steam recovery system was implemented to recover and return flash steam to the boiler system for reuse.	Steam savings of approximately 24 MT/ month and improved overall energy efficiency.	No Corrective actions required.
Installation of Variable Frequency Drives (VFDs)	VFDs were installed for vacuum pumps and reactors to optimize operational performance and reduce energy consumption. Approximately 20% of the planned installations have been completed.	Improved energy efficiency and optimization of power consumption across operations.	Implementation is ongoing as part of continuous improvement initiatives.
Replacement of Conventional Lighting with LED Lighting	Approximately 80% of conventional lighting systems were replaced with energy-efficient LED lighting across facilities.	Annual electricity savings of approximately 29,883 kWh and reduction in Scope 2 GHG emissions.	No Corrective actions required.

5. Does the entity have a business continuity and disaster management plan? (Yes/No)	Yes

Give details in 100 words/ web link.

The Company has established a Disaster Management and Business Continuity Plan (BCP) at the plant level to ensure operational resilience and preparedness for potential emergencies. Our risk assessment process involves collaboration with both internal and external experts to identify, evaluate, and mitigate operational and safety risks.

The plan defines emergency response procedures, mitigation measures, and recovery protocols, with a strong focus on safeguarding the health and safety of employees, customers, contractors, and surrounding communities while ensuring continuity of critical business operations. Additionally, an On-Site Emergency Plan has been developed and implemented in accordance with Schedule 11 of the Manufacture, Storage and Import of Hazardous Chemicals (MSIHC) Rules, 1989.

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

Not Applicable

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

81%

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

a. By the listed entity - 0

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

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

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations.	9

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

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National/ International)
1	Indian Institute of Packaging (IIP)	National
2	Industrial Entrepreneurs Memorandum (IEM) certificate	National
3	Chemexcil (RCMC)	National
4	Bombay Chamber of Commerce and Industry	National
5	Indian Chemical Council (ICC)	National
6	Flavors and Fragrance Association of India	National
7	International Federation of Essential Oil and Aroma Trade	International
8	International Fragrance Association	International
9	Export Inspection Agency	National

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

Name of authority	Brief of the case	Corrective action taken
Not Applicable, as no adverse orders relating to anti-competitive conduct were passed against the Company during the reporting period.		

Leadership Indicators

1. Details of public policy positions advocated by the entity:

Sr. 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

The Company actively participates in industry forums, regulatory consultations and trade associations to support the development of sustainable practices within the fragrance, flavour and aroma chemicals industry.

Through such engagements, the Company contributes to discussions on emerging regulations, industry standards and best practices, reinforcing its commitment to responsible business conduct, regulatory compliance, innovation and sustainable growth.

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development.

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
No Social Impact Assessment (SIA) was conducted by the Company during the reporting period.					

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

Sr. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
No rehabilitation or resettlement (R&R) activities were undertaken by the Company during the reporting period.						

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

Oriental Aromatics Limited recognizes its social responsibility and remains committed to fostering inclusive growth and equitable development across the communities in which it operates. The Company's Value Chain Partners and Communities Grievance Redressal Policy, along with the BRSR Policy, establishes a structured mechanism for the receipt, assessment, and resolution of grievances raised by community stakeholders.

The unit-level HR and Administration teams actively engage with local communities on various social and developmental matters, including healthcare, education, sustainability, and rural development initiatives. The Company is committed to addressing concerns raised by community members in a timely, transparent, and responsible manner.

Community grievances and concerns may be reported through the following channels:

- Registered Office & R&D Lab: dhirendra@orientalaromatics.com ; info@orientalaromatics.com
- Ambernath: jignesh@orientalaromatics.com
- Bareilly: jpathak@orientalaromatics.com
- Vadodara: info@orientalaromatics.com
- CSR-related grievances: info@orientalaromatics.com (Attn: Mr. Shyamal A. Bodani, Chairman – CSR Committee)

The Company remains committed to minimizing its environmental and social impacts while contributing to community development through meaningful and sustainable Corporate Social Responsibility (CSR) initiatives.

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

Particular	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	11.73%	14.31%
Directly from within India	41.46%	58.00%

5. **Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost**

Particular	FY 2025-26	FY 2024-25
Rural	33.95%	33.96%
Semi-urban	8.72%	10.55%
Urban	22.49%	22.89%
Metropolitan	34.84%	32.59%
(Place to be categorized as per RBI Classification System - rural / semi-urban / urban/metropolitan)		

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

Sr. No.	State	Aspirational District	Amount spent (In INR)
The Company did not undertake any CSR projects in designated aspirational districts during the reporting period.			

3. a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No/NA)	Yes
b) From which marginalized /vulnerable groups do you procure?	
The Company, wherever feasible, gives preference to procurement from Micro, Small and Medium Enterprises (MSMEs), local suppliers, self-help groups, small and community vendors, and suppliers supporting the 'Make in India' initiative.	
c) What percentage of total procurement (by value) does it constitute?	11.73%

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

Sr. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Not Applicable				

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
Not Applicable		

6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Keshavlal V. Bodani Education Foundation	125	100%
2	Cuddles Foundation	11	100%
3	Blind Foundation of India	80	100%
4	Mimaansa Foundation	30	100%
5	Helping Hand Samajik Seva Sansth	42	100%
6	Eye Check-up Camp, Vadodara	241	100%
7	Chlorination system for water treatment in near village*	-	100%
8	Rural development by donation of AC in nearby village	30	100%
9	Health check-up Camp, Bareilly	87	100%
10	School items donated to Kasturba Gandhi Aavasiya Girls Vidyalaya	106	100%
11	School items donated to Composite School	120	100%

**The total number of individuals benefiting from the 7th CSR project is difficult to determine.*

PRINCIPLE 9 Businesses should engage with and provide value totheir consumers in a responsible manner.

Essential Indicators

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

Yes. The Company has a structured mechanism to receive and respond to consumer complaints and feedback through multiple channels, including email and sales representatives. All complaints are recorded, investigated through Root Cause Analysis (RCA), and addressed through appropriate Corrective and Preventive Actions (CAPA). Defined response timelines are followed, and complaint trends are periodically reviewed by the Quality Assurance team to drive continuous improvement.

The Company also has a Grievance Redressal Mechanism under its BRSR Policy, which provides designated authorities and contact details for stakeholders to raise grievances. The Policy is available at :

https://www.orientalaromatics.com/documents/corporate-governance/policies/BusinessResponsibilityPolicy1920.pdf

2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about

Particular	As a percentage to total turnover
Environmental and social parameters relevant to the product	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

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

Particular	FY 2025-26		Remark	FY 2024-25		Remark
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive Trade Practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Other	56	0	-	92	0	-

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

Particular	Number	Reason for recall
Voluntary recalls	0	-
Forced recalls	0	-

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No)	Yes
If available, provide a web link of the policy	https://www.orientalaromatics.com/documents/corporate-governance/policies/Cyber%20Security%20Policy.pdf

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

No corrective actions were required during the year in relation to advertising, cyber security and customer data privacy, as no material issues were reported. There were no instances of product recalls or any penalty/ action by regulatory authorities relating to the safety of the Company's products or services. The Company also undertakes periodic customer satisfaction surveys and complies with applicable regulatory requirements regarding product information and disclosures.

7. **Provide the following information relating to data breaches**

a. Number of instances of data breaches along-with impact	0
b. Percentage of data breaches involving personally identifiable information of customers	0%
c. Impact, if any, of the data breaches	
Not Applicable	

Leadership Indicator

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

Information regarding the Company's products and services is available under the "Products" section on the official website at https://www.orientalaromatics.com

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

The Company ensures that appropriate product disclosures and safety information are clearly communicated through product packaging and related documentation. Wherever applicable, the Company complies with relevant national and international standards and certifications, including REACH, Schedule M, ISO 14001, ISO 45001, ISO 9001, FSSAI, IFRA, Halal, Kosher, and US FDA requirements. These measures support informed, safe, and responsible usage of the Company's products by customers and end users.

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

The Company is not engaged in the provision of essential services. However, it has established communication protocols to inform customers of any potential disruption in the supply or discontinuation of products, wherever applicable. Relevant information is communicated through official channels, including email notifications and sales representatives. Wherever feasible, alternative solutions and expected timelines are also shared to minimize the impact on customers and support business continuity.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/NA)	Yes
a. If yes, provide details in brief.	
Mandatory regulatory requirements, including metrological declarations, are appropriately displayed on product packaging in compliance with applicable regulations. In addition, the Company provides supplementary product-related information such as Safety Data Sheets (SDS), Technical Data Sheets (TDS), allergen declarations, regulatory compliance details, and handling and storage guidelines to support the safe and informed use of its products by customers.	
b. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products/ services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)	Yes