

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

June 29, 2026

National Stock Exchange of India Limited

Exchange Plaza, 5th Floor,
Plot No. C/1, G Block
Bandra Kurla Complex
Bandra (E), Mumbai 400051

BSE Limited

Phiroze Jeejeebhoy Towers
Fort, Dalal Street
Mumbai – 400001

Symbol: ORIENTELEC

Scrip Code: 541301

Dear Sir/ Madam,

Sub.: Business Responsibility and Sustainability Report (BRSR) for the financial year 2025-26.

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report ('BRSR') for FY 2025-26.

The BRSR is also available on the website of the Company at:

<https://orientelectric.com/pages/brsr-25-26>

Thanking you,

For **Orient Electric Limited**

Diksha Singh
Company Secretary

Encl.: as above

CKA Birla Group



ONE ORIENT

Multiple Growth Engines

Business Responsibility and Sustainability Report 2025-26

Business Responsibility And Sustainability Reporting (BRSR)

SECTION A



GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L311000R2016PLC025892						
2.	Name of the Listed Entity	Orient Electric Limited ('OEL')						
3.	Year of incorporation	2016						
4.	Registered office address	Unit -VIII, Plot No. 7, Bhoinagar, Bhubaneswar, Odisha-751012, India						
5.	Corporate address	240, Okhla Industrial Estate, Okhla Phase III, New Delhi, Delhi -110020, India						
6.	E-mail	investor@orientelectric.com						
7.	Telephone	011-41325060						
8.	Website	www.orientelectric.com						
9.	Financial year for which reporting is being done	FY 2025- 26						
10.	Name of the Stock Exchange(s) where shares are listed	<table border="1"> <thead> <tr> <th colspan="2">Name of Stock Exchange</th> </tr> </thead> <tbody> <tr> <td>National Stock Exchange of India Limited</td> <td>ORIENTELEC</td> </tr> <tr> <td>BSE Limited</td> <td>541301</td> </tr> </tbody> </table>	Name of Stock Exchange		National Stock Exchange of India Limited	ORIENTELEC	BSE Limited	541301
Name of Stock Exchange								
National Stock Exchange of India Limited	ORIENTELEC							
BSE Limited	541301							
11.	Paid-up Capital	₹ 21,33,65,899						
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Arvind Kumar Vats Chief Financial Officer Phone No. - 011-41325060, Email - investor@orientelectric.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).	All the disclosures in this report are made on a standalone basis.						
14.	Name of the assurance provider	Not Applicable for the reporting period as per SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dated March 28, 2025.						
15.	Type of assurance obtained							

II. Products / services

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

S. No.	Description of main activity	Description of business activity	% of turnover of the entity
1.	Electrical Consumer Durables	The company manufactures and trades in electrical appliances, fans, lighting, switches and cables.	68.96
2.	Lighting, Switchgear and Wiring Accessories		31.04

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

S. No.	Product / Service	Description of business activity	NIC Code	% of total turnover contributed
1.	Electrical Consumer Durables	The company manufactures and trades in electrical appliances, fans, lighting, switches and cables.	27503, 27502, 27509	68.96
2.	Lighting, Switchgear and Wiring Accessories		27400, 27331, 27339	31.04

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	44*	48
International	0	1	1

*Includes warehouses, Branch Offices and Corporate Office

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	36*
International (No. of Countries)	41

*Includes 28 states and 8 Union Territories of India

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

Export contribution was 4.80% of total turnover for the reporting period.

c. A brief on the type of customers

The Company manufactures and markets consumer products, including fans, lighting solutions, and appliances. It caters to a diversified customer base across consumer, institutional, and export segments, leveraging Business-to-Company (B2C), Business-to-business (B2B), and Business-to-Government (B2G) business models. In the consumer segment, it serves individual customers through an omni-channel strategy leveraging distributors, dealers, retailers, e-commerce and quick-commerce platforms. In the institutional segment, it engages with corporates, contractors, and government bodies for residential, commercial, and infrastructure applications. The Company also serves international markets through export channels across multiple geographies. This multi-channel distribution strategy enables market expansion and is supported by a structured customer service delivery network.

IV. Employees

20. Details as of the end of the financial year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	1,204	1,118	92.86	86	7.14
2.	Other than Permanent (E)	639	542	84.82	97	15.18
3.	Total employees (D + E)	1,843	1,660	90.07	183	9.93
WORKERS						
4.	Permanent (F)	59	59	100.00	0	0.00
5.	Other than Permanent (G)	2,746	1,829	66.61	917	33.39
6.	Total workers (F + G)	2,805	1,888	67.31	917	32.69

Note: The headcount of 'Other than Permanent' workers has been calculated based on monthly average. Except for wages, all data reported for these categories in the BRSR are derived using this average headcount in the month of March.

The Company has expanded the scope of reporting other than permanent employees to include personnel in aftersales service as well as sales promotion categories. Hence, the reported data for other than permanent employees for FY2025-26 will not be comparable to the data for FY2024-25 throughout this report.

13 permanent workers at the Faridabad plant have been reinstated effective from the April 2025 payroll and are included in the data reported for FY2025-26 throughout the report.

b. Differently abled employees and workers

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	0	0	0	0	0.00
2.	Other than Permanent (E)	0	0	0	0	0.00
3.	Total differently abled employees (D + E)	0	0	0	0	0.00
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	0	0	0	0	0.00
5.	Other than Permanent (G)	1	1	100.00	0	0.00
6.	Total differently abled workers (F + G)	1	1	100.00	0	0.00

21. Participation / Inclusion / Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	1	16.67
Key Management Personnel*	3	1	33.33

*Including Managing Director and CEO. During the period under review, Mr Ravindra Singh Negi was a Director of the Company as well as Key Management Personnel (KMP).

22. Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	28.24	35.23	28.75	27.92*	33.94*	28.33*	24.98	26.98	25.09
Permanent Workers	1.83	0.00	1.83	2.50*	0.00*	1.89*	7.44	0.00	4.98

*Data for FY2024-25 has been restated based on reclassification and recategorization of the underlying data.

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

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

The company does not have any subsidiaries, holdings, associate companies or joint ventures.

VI. CSR Details

24. (i) Whether CSR is applicable as per Section 135 of the Companies Act, 2013 (Yes / No): Yes

(ii) Turnover (in ₹): 3326.39 crores

(iii) Net worth (in ₹): 760.1 crores

VII. Transparency and Disclosure Compliances

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

The stakeholder group from whom the complaint is received	Grievance Redressal Mechanism in Place (Yes / No) (If yes, then provide a web-link for grievance redressal policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks
Communities	Yes, https://orientelectric/files/grievance-redressal-policy.pdf	Nil	Nil	None	Nil	Nil	None
Investors (other than shareholders)	Yes, https://orientelectric/files/grievance-redressal-policy.pdf	Nil	Nil	None	Nil	Nil	None
Shareholders	Yes, https://orientelectric/files/grievance-redressal-policy.pdf	03	Nil	None	05	Nil	None
Employees and Workers	Yes, https://orientelectric/files/grievance-redressal-policy.pdf	52	9	Pending grievances were resolved in the current reporting period.	78	21	Pending grievances were resolved in the current reporting period.
Customers	Yes https://orientelectric/files/grievance-redressal-policy.pdf ; https://orientelectric.com/pages/contact-us https://orient.servitiumcrm.com/orient	24,26,373	6,034*	Complaints across all channels are resolved promptly within a defined turnaround time	21,71,847	6,107	Pending grievances were resolved in the current reporting period
Value Chain Partners [^]	Yes, https://orientelectric/files/whistle-blower-policy.pdf	3	1	Pending grievances were resolved in the current reporting period.	Nil	Nil	None
Other (please specify) ⁺	whistle.blower@orientelectric.com	2	0	None	Nil	Nil	None

Note: The status of complaints received and resolved is as of March 31, 2026.

*Pending complaints were received in the last few days of the reporting period and have been resolved within the defined turnaround time (TAT) as of the publishing of this report.

[^]Value chain partners include suppliers, vendors and dealers and distributors. These complaints were received through the whistleblower mechanism and satisfactorily resolved.

⁺2 complaint were received anonymously through the whistleblower mechanism and resolved. Other complaints received through the whistleblower mechanism were mapped against other stakeholder groups and included there.

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

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
1.	Energy and Climate Change mitigation (GHG emissions management)	Risk and Opportunity	<p>Energy and Greenhouse gas (GHG) Management presents both a risk and a strategic opportunity. Reliance only on conventional power sources creates exposure to energy price volatility and potential disruptions. Energy efficiency leads to cost savings, while increasing the share of renewable energy enhances energy security and lowers long-term costs.</p> <p>Climate change impacts business operations, supply chain continuity and is leading to changing consumer preferences. Additionally, GHG emissions have regulatory, compliance, and reputational risks. GHG emission reduction mitigates carbon-related risks while improving resilience. Participation in the low-carbon economy transition also enables alignment with national climate commitments, as well as evolving consumer preferences.</p>	<p>The Company recognises climate change and GHG reduction as a strategic opportunity to improve efficiency, drive innovation, and create long-term value. The Company is implementing energy management measures, including more renewable energy, multiple energy efficiency initiatives through energy audits, deploying energy management systems, and upgrading to energy-efficient equipment. Process optimisation of key systems, better load management, and continuous monitoring and maintenance of equipment have reduced energy consumption and improved operational performance. Overall, these efforts help reduce energy and emissions intensity while driving cost savings. GHG emissions are produced throughout product lifecycles, and the Company's approach is addressed under the Innovation and Product Stewardship topic.</p> <p>For more details, please refer to Principle 6, Essential Indicator 8 and Leadership Indicator 4.</p>	Positive
2.	Water and Waste Management	Risk	<p>Water-related risks are a material concern due to their potential to impact operational continuity and overall business resilience, particularly in water-stressed regions. Industrial water consumption can also negatively impact communities around the plants, impacting the Company's social licence to operate.</p> <p>Waste management is associated with regulatory, financial, and reputational risks. Non-compliance with waste management regulations as well as Extended Producer Responsibility (EPR) obligations can lead to penalties and reputational damage.</p>	<p>The Company has implemented a Zero Liquid Discharge (ZLD) system at its Hyderabad facility and has Effluent Treatment Plants (ETP) and Sewage Treatment Plants (STP) across its factories. To reduce dependence on freshwater sources, OEL has commissioned DM water plants and adopted practices such as reusing RO reject water for domestic purposes. Further details are provided under Principle 6, Essential Indicator 5 and Leadership Indicator 4.</p> <p>The Company ensures compliance with hazardous and non-hazardous waste management rules and has taken initiatives to eliminate waste. These include elimination of shrink wrapping, use of RoHS-compliant materials in production, and a shift to laser printing, which together help minimise waste generation, reduce hazardous substances, and improve resource efficiency. For more details, please refer to Principle 6, Essential Indicator 10 and Leadership Indicator 4.</p> <p>For the Company, effective e-waste management is particularly critical given the nature of its electrical products, requiring responsible end-of-life disposal and adherence to applicable EPR and e-waste regulations.</p> <p>For more details, please refer to Principle 2, Essential Indicator 4,</p>	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
3.	Human Capital Management	Opportunity	<p>Human capital management directly influences the Company's ability to drive sustainable growth, operational excellence, and long-term value creation. Investments in employee engagement, capability building, and structured career development enhance workforce productivity, reduce attrition, and retain critical talent. Focus on diversity enables access to a broader talent pool, fostering innovation and strengthening decision-making. These, along with an emphasis on health and well-being, improve employee morale, organisational resilience, and support the development of a future-ready, high-performing workforce.</p>	<p>OEL has a structured approach towards capability building, diversity and inclusion, and employee wellbeing. Capability building is aimed at enhancing workforce productivity and future readiness. Programmes are customised to organisational levels, for example, 'EMBARK' for early-career employees, 'ELEVATE' for new managers, and 'ORANGE LEADERS' for senior leadership. Continuous learning is ensured through regular functional and behavioural training as well as product training sessions for the sales force. Skilling on AI and generational AI tools has been a focus area across functions and levels. Personalised, self-paced digital learning is enabled through the 'Saksham' Learning Management System (LMS), along with access to Coursera for building future-ready skills.</p> <p>Besides statutory healthcare benefits, the Company provides term insurance and periodic health check-ups for employees besides comprehensive health insurance extended to employee dependents. Wellbeing initiatives, including stress management programmes and support mechanisms, contribute to improved employee resilience and engagement. In addition, recognition programmes such as HiFlyer, CEO Awards, WOW Cards, and Sanchay Rewards foster a culture of appreciation, motivation, and high performance. Structured engagement on diversity focuses on capability building, leadership development, wellbeing, and peer networking to enhance participation and collaboration. Supportive policies include flexible work arrangements, childcare support, and safe commute facilities, enabling long-term retention and career progression.</p> <p>For further details, please refer to Principle 3, Essential Indicators 10(d) and 12.</p>	Positive
4.	Labour management	Risk	<p>Ineffective labour management can pose a significant risk due to potential work disruptions, reduced productivity, compliance challenges, and potential regulatory or legal issues arising from labour disputes. Such issues could impact business continuity and weaken stakeholder relationships.</p>	<p>OEL addresses labour management risks through a structured approach focused on fair wages, social security, workforce engagement, and capability development. The Company ensures that workers are compensated in line with applicable wage regulations and industry standards. All eligible workers are covered under ESIC and other statutory social security benefits and are also informed about their eligibility for other government schemes such as the Labour Welfare Fund. Regular health check-ups are conducted to promote worker well-being and minimise health-related disruptions.</p> <p>Capability building is strengthened through regular training programmes, including initiatives such as the Nalanda Learning Centre. Structured, hands-on training for shopfloor workers for improving productivity, quality, and safety is provided. Continuous improvement through initiatives such as Kaizen is encouraged and has an associated rewards and recognition programme. Robust grievance redressal mechanisms are in place to address worker concerns, supporting a positive workplace environment.</p> <p>For more details, please refer to Principle 3, Essential Indicator 10(d) and 12.</p>	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
5.	Occupational Health and Safety	Risk	Occupational Health and Safety presents a critical risk, as a safe and healthy work environment is essential for workforce well-being, operational efficiency, and overall business performance. Inadequate safety practices, weak risk identification, or gaps in training and supervision may lead to workplace incidents, injuries, or occupational illnesses, which can reduce employee morale, increase absenteeism and attrition, and disrupt operations, impacting productivity and cost efficiency. Safety lapses may also result in regulatory scrutiny, penalties, and legal liabilities, while repeated incidents can lead to reputational damage and loss of stakeholder trust.	<p>Health and safety of Company personnel remains a top organisational priority and is supported by a structured Occupational Health and Safety (OHS) management system. Safety performance is monitored monthly by top management across plants to ensure a culture of safety performance, supported by adequate safety infrastructure and implementation of appropriate control measures across facilities. Structured incident reporting, along with regular systematic risk assessments, enables appropriate corrective and preventive action plans to be implemented. Safety training is provided to all personnel regularly to strengthen awareness and promote safe practices, while emergency preparedness is reinforced through periodic mock drills. enables timely corrective actions and continuous learning. In addition, practices such as Jishu Hozen support proactive risk identification and prevention on the shopfloor. Incident rates and lost time injury rates have been nil in the reporting year.</p> <p>The Company has obtained ISO 45001 certification at its Faridabad and Noida facilities and plans to extend this certification to other locations in a phased manner.</p> <p>For more details, please refer to Principle 3 Essential Indicator 10 (a), (b), (c), 11 and 12.</p>	Negative
6.	Sustainable Sourcing	Opportunity	Strengthening supplier diversification and embedding responsible sourcing practices enhances resilience, mitigates disruptions and supports long-term value creation. This addresses challenges from commodity price volatility, raw material availability, supplier practices related to environmental, regulatory, and reputational and other supply chain risks that could impact the financial performance.	<p>The Company adopts a structured approach to strengthen sustainable sourcing across critical procurement categories. The Company is actively diversifying and localising its supplier base by developing additional vendors to mitigate single-source dependencies, including geopolitical risks, particularly for key raw materials. Inventory norms are aligned with lead times of critical imported inputs to ensure supply continuity, while alternate vendors with multi-location manufacturing capabilities are onboarded to address surge requirements. Contingency plans are in place to shift production to in-house facilities during unforeseen disruptions.</p> <p>Comprehensive, risk-focused vendor management practices include new vendor due diligence on technical and financial parameters. Monitoring of defined performance metrics and engagement ensures compliance with applicable regulations such as Restriction of Hazardous Substances (RoHS). The Company also has a Supplier Code of Conduct that lays down expectations for suppliers and vendors.</p> <p>Additionally, vendor financing mechanisms are in place.</p> <p>For more details, please refer to Principle 2 Essential Indicator 2 (b)</p>	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
7.	Supply chain and Channel management	Opportunity	<p>Recognising the impact of efficient logistics and distribution provides an opportunity to improve speed and reliability for the channel partners. Given its diverse customer segments and channels, the Company recognises the need for effective channel management. Additionally, other value chain participants influence purchase decisions in the customer segments the Company participates in and building partnerships with them helps accelerate market adoption and market share increases.</p>	<p>OEL has a diversified channel strategy to deepen its market reach and is expanding its alternate channels, including E-Commerce, Modern Retail, and Business-to-Business (B2B), Business-to-Government (B2G) segments. A robust nationwide warehouse network supports dealers, general trade, and other channel partners by ensuring timely product availability and efficient distribution.</p> <p>The Company also recognises the critical role of influencers, including architects, interior designers, and electricians, who significantly influence customer purchase decisions. Dealer and influencer loyalty programmes further strengthen engagement and long-term partnerships, supported by a structured loyalty programme for retailers and electricians across product categories, enabled through the Orient Connect App.</p> <p>In addition, customised channel financing solutions are tailored for each business segment to enable sustainable growth, enhance financial discipline, and reinforce enduring channel relationships.</p>	Positive
8.	Brand Reputation and Service Quality	Opportunity	<p>Recognising brand equity and service excellence as strategic opportunities enables the Company to strengthen trust and market positioning. Enhancing product quality, performance and availability of responsive service delivery builds sustained customer satisfaction and differentiation. Proactive social media management and stakeholder engagement further reinforce positive brand perception and reputation.</p> <p>Regulatory compliance and adherence to evolving sustainability standards enhance credibility and responsible business positioning. Continuous quality improvement reduces complaints and recall risks, safeguarding long-term brand equity. Collectively, these efforts support sustainable growth, enhanced customer loyalty, and stronger stakeholder confidence through transparent and responsible engagement.</p>	<p>OEL adopts an integrated approach towards strengthening its brand reputation, service excellence, and product quality across the markets it operates in. Adequate Authorised Service Centre (ASC) coverage ensures service delivery within committed turnaround timelines. These are supported by digital service portals that enable customers to seamlessly log and track complaints. Continuous monitoring of Turnaround Time (TAT) and Customer Satisfaction (CSAT) metrics enhances accountability and responsiveness.</p> <p>Market positioning is evaluated through independent third-party assessments and structured consumer feedback loops shared across functions. Ongoing voice-of-customer insights, combined with a strong focus on manufacturing and sourcing quality, help reduce complaints and build trust.</p> <p>Trademark protection processes are institutionalised for new launches, with legal action pursued against brand misuse. Vigilant action against counterfeit products further safeguards market share and brand equity. Adherence to media and social media governance policies, supported by real-time grievance redressal, is integral to customer management.</p>	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
9.	Product Stewardship and Innovation	Opportunity	<p>Product Stewardship and Innovation is a driver of product quality and sustainability to address the evolving consumer expectations in the Fast Moving Electrical Goods (FMEG) sector. The Company needs to meet regulatory requirements under Restriction of Hazardous Substances (RoHS), Extended Producer Responsibility (EPR), Bureau of Indian Standards (BIS), and Bureau of Energy Efficiency (BEE) frameworks, which elevate compliance obligations across the product lifecycle.</p> <p>Consumer demand for energy-efficient, durable, and compliant products presents a strong opportunity to enhance market positioning, drive premiumisation, and strengthen brand differentiation. Alignment with national priorities on energy efficiency, e-waste management, and climate action further reinforces long-term relevance for sustainable growth and competitive advantage.</p>	<p>Advancing innovation remains central to OEL's strategy to build a future-ready, compliant, and competitive product portfolio. The Company proactively aligns its offerings with evolving BEE star rating requirements, including upcoming ratcheting revisions. The Company actively participates in domestic and global industry forums to provide technical inputs. The innovation teams building future-ready product portfolios across segments are guided by a long-term technology roadmap to ensure sustained technological readiness. Product quality, safety and environmental performance across the product lifecycle is an emphasis with compliance being the baseline.</p> <p>Structured innovation engines and institutionalised New Product Development (NPD) commercialisation processes enhance speed-to-market, improve launch success rates, and enable systematic tracking of the revenue contribution from new and premium products. Expert insights and continuous consumer feedback are seamlessly integrated into product development, strengthening product relevance, acceptance, and overall market performance. The Company has launched a number of new products based on improving environmental and social impacts in the reporting year and has also filed 5 patent applications in the Fans segment.</p> <p>Additional details are available in the Annexure E of Board's Report "Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgoing"</p>	Positive
10.	Cybersecurity and Data Privacy	Risk	<p>The Company faces evolving cybersecurity and data privacy risks driven by increasing digitalisation and regulatory developments, including the Digital Personal Data Protection Act. Reliance on interconnected systems, third-party vendors, and customer data flows exposes the Company to risks of data breaches, system disruptions, unauthorised access, data misuse, and potential regulatory non-compliance, with consequent financial and reputational impacts. The adoption of digital platforms and emerging technologies such as AI further expands vulnerabilities across the value chain.</p> <p>These risks necessitate sustained investments in cybersecurity capabilities, continuous monitoring, and heightened vigilance to identify, assess, and respond to emerging threats and regulatory changes. The dynamic nature of the risk landscape requires ongoing oversight and adaptability to maintain operational resilience.</p>	<p>The Company follows a risk-based cybersecurity and data privacy framework aligned with ISO 27001 and NIST (National Institute of Standards and Technology), integrated within its Enterprise Risk Management (ERM) processes. Cybersecurity vulnerability and data privacy risks are tracked as enterprise-level risks with cross-functional governance involving IT, Risk, Legal, and business teams. Continuous vulnerability assessments and penetration testing (VAPT) are carried out with ERM-integrated reporting, while remediation is prioritised based on severity.</p> <p>The control environment includes endpoint protection, network security measures, and continuous monitoring tools designed to both detect and prevent cyber threats, alongside data protection mechanisms such as backup, encryption, and recovery processes. Defined incident response and escalation protocols are in place for cybersecurity incidents and data breaches, including timely internal coordination and regulatory communication aligned with applicable data protection requirements. Employee awareness programs, along with internal and external assessments, support continuous validation of control effectiveness.</p> <p>For more details, please refer to Principle 6, Leadership Indicator 5 and Principle 9, Essential Indicator 5</p>	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
11.	Digitalisation	Opportunity	<p>Digital transformation presents a significant opportunity to enhance operational efficiency and stakeholder experience. Building a digitally native organisation strengthens agility, scalability, and long-term competitiveness. As digital interdependence increases across stakeholders, there is an opportunity to design resilient and integrated technology ecosystems. Strategic digitisation, supported by strong governance and infrastructure, enables innovation, data-driven decision-making, and sustainable value creation.</p>	<p>Digitalisation initiatives at the Company are focused on enhancing operational efficiency, enabling data-driven decision-making, and strengthening stakeholder engagement. Key actions include the deployment of integrated digital platforms for dealers, distributors, and suppliers to facilitate online order placement, tracking, and invoice visibility, supported by standardised workflows. The Company has also implemented smart ticketing systems and OCR-based invoice processing to streamline financial operations, improve accuracy, and reduce processing time. Sales Force Automation (SFA) improvements through mobile-enabled tools provide real-time access to distributor and outlet-level data, structured capture of market activities, and improved visibility into secondary sales. Enterprise-wide analytics programs have enabled automated dashboards and MIS, integration of data across core systems to establish a single source of truth, and the rollout of self-service analytics capabilities for business users.</p> <p>In addition, targeted use cases in generative AI and intelligent automation have been initiated, including AI-assisted insights and deployment of digital assistants within defined governance frameworks. These initiatives are complemented by ongoing efforts to standardise processes across sales, supply chain, manufacturing, and finance, with a focus on data integrity, system integration, and scalability.</p>	Positive

SECTION B



MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Ethics and Transparency	Product Responsibility	Human resources	Responsiveness to Stakeholders	Respect for Human Rights	Environment Protection	Public Policy Advocacy	Inclusive Growth	Customer Engagement
Policy and management processes									
1. a. Whether the entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes,	No, refer to Note 1	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	No ⁺	No ⁺	Yes	No ⁺	No ⁺		Yes	No ⁺
c. Weblink of the Policies, if available	Principle-wise policies are mentioned in the table on next page.								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	No, refer to Note 1	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)		Yes, Refer Note 2	No	Yes, Refer Note 2				No	Yes, Refer Note 2
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 the entity and mapped to each principle	<p>Principle 6: ISO 14001:2015 - Environmental Management Systems: Faridabad, Kolkata, Noida C-130</p> <p>Principles 3 and 5: ISO 45001:2018 - Occupational Health & Safety Management Systems: Faridabad, Noida C-130</p> <p>Principle 6: ISO 50001:2018 - Energy Management System - Faridabad</p> <p>Principle 2 and Principle 9: ISO 9001:2015 - Quality Management Systems - Faridabad, Noida C-130 and D-209, Hyderabad and Kolkata</p>								

Note 1: The Company is a member of various industry associations and trade unions as disclosed in Principle 7, Essential Indicator 1. Currently, the Company doesn't formally engage in public policy advocacy, and therefore, there is no need for a policy.

+The Board of Directors approves all policies that are mandated under applicable statutory and regulatory requirements. In accordance with the internal governance framework, other policies formulated by the respective Business or Function Heads based on operational and functional needs are approved by the Managing Director and/or the relevant Business or Function Head, as applicable.

Note 2: The Company's Supplier Code of Conduct lays out expectations from its suppliers that cover relevant elements of Principles 1, 2, 3, 5, 6 and 9.

Principle-wise Policies:

<p>Principle 1 Anti-Bribery and Anti-Corruption Policy - https://orientelectric/Anti_Bribery_AntiCorruption_Policy.pdf Code of Conduct for Directors and Senior Management - https://orientelectric/code-of-conduct-for-directors-and-senior-management.pdf Whistle-blower Policy - https://orientelectric/Whistle_Blower_Policy.pdf Related Party Policy - https://orientelectric/Related_Party_Policy_OEL.pdf Code of Ethical Standards and Behavioural Conduct - https://orientelectric/code-of-ethical-standards-and-behavioural-conduct.pdf</p>	
<p>Principle 2 Quality Policy aligned with ISO 9001 is an internal policy that is displayed at all plant locations. Supplier Code of Conduct - https://orientelectric/Code-of-Conduct-for-suppliers.pdf</p>	
<p>Principle 3 Grievance Redressal Policy - https://orientelectric/grievance-redressal-policy.pdf POSH Policy- https://orientelectric/POSH_Prevention_of_Sexual_Harassment_at_workplace.pdf Equal Opportunity Policy - https://orientelectric/Equal_Opportunity_Policy.pdf</p>	
<p>Principle 4 Dividend Distribution Policy - https://orientelectric/dividend-distribution-Policy.pdf Grievance Redressal Policy - https://orientelectric/grievance-redressal-policy.pdf Corporate Social Responsibility Policy - https://orientelectric/corporate-social-responsibility-policy.pdf</p>	
<p>Principle 5 Human Rights Policy - https://orientelectric/corporate-social-responsibility-policy.pdf POSH Policy - https://orientelectric/POSH_Prevention_of_Sexual_Harassment_at_workplace.pdf</p>	
<p>Principle 6 Environmental Policy aligned with ISO 14001 is an internal policy that is displayed at all plant locations</p>	
<p>Principle 8 Corporate Social Responsibility Policy - https://orientelectric/corporate-social-responsibility-policy.pdf</p>	
<p>Principle 9 Quality Policy aligned with ISO 9001 is an internal policy that is displayed at all plant locations. Website Privacy Policy - https://orientelectric.com/pages/privacy-policy</p>	
<p>5. Specific commitments, goals, and targets set by the entity with defined timelines, if any.</p>	<ul style="list-style-type: none"> ▪ Define and operationalise an internal governance structure for ESG oversight at the Board and management levels ▪ Complete a formal materiality assessment aligned with recognized global standards and the enterprise risk management framework. ▪ Define KPIs and quantified goals for high-impact ESG topics. ▪ Achieve ISO 45001 Certification across all plants by 2028. ▪ Maintain a target of zero fatalities and high-consequence work-related injuries across operations. ▪ Define a Sustainable Sourcing Roadmap.
<p>6. Performance of the entity against the specific commitments, goals, and targets, along with reasons in case the same are not met.</p>	<p>As these targets were defined during FY 2025-26, implementation is currently underway across key focus areas.</p>

Governance, leadership, and oversight

7. Statement by the director responsible for the business responsibility report, highlighting ESG-related challenges, targets, and achievements:
- At Orient Electric Limited, sustainability is closely aligned with strengthening operational resilience and creating long-term value. During FY 2025-26, we identified a set of material ESG topics aligned with recognised sustainability standards and our ERM framework and strengthened the policy framework to align with the National Guidelines on Responsible Business Conduct (NGRBC). We also strengthened the data coverage and systems to establish a robust baseline for performance management and future target setting.
- The Company continued to focus on advancing operational excellence across its manufacturing and supply chain, with emphasis on improving efficiency, reliability, and consistency in execution. We reinforced health and safety practices through stronger systems, targeted training, and on-ground interventions. In parallel, we continued to invest in employee engagement and development initiatives to enhance workforce productivity and build future-ready capabilities. We focused on increasing the share of renewable energy in our operations, with implementation underway in 2026-27. We also continued to drive energy efficiency and responsible water and waste management practices across operations. We advanced customer satisfaction by improvements in product quality, responsive service mechanisms, and closer alignment with evolving consumer expectations.
- Our approach remains anchored in disciplined execution, transparency, and continuous improvement as we strengthen our ESG journey.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (s).
- Mr Ravindra Singh Negi
Managing Director & CEO
DIN- 10627944
Email- investor@orientelectric.com

9. Does the entity have a specified Committee of the Board / Directors responsible for decision-making on sustainability-related issues? (Yes / No). If yes, provide details.
- The Risk Management Committee (RMC) of the Board of Directors oversees the Company's risk management framework, including ESG-related risks. The Governance, Risk, and Compliance (GRC) Committee, comprised of Executive Leadership team members, is responsible for identifying, addressing and monitoring sustainability-related issues. In addition, the Corporate Social Responsibility (CSR) Committee provides oversight over CSR initiatives and their social impact.

RMC Composition:

Name of the Director	Designation	DIN
Mr. Raju Lal	Chairman	10347298
Mr T C A Ranganathan	Independent Director	03091352
Mr K Pradeep Chandra	Independent Director	05345536
Ms Alka Marezban Bharucha	Independent Director	00114067

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether a review was undertaken by the Director/ Committee of the Board/any other Committee	Frequency (Annually/Half yearly/ Quarterly/Any other - please specify)																		
		P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9	
Performance against the above policies and follow-up action.	Yes, Committee of the Board (Risk Management Committee)																			
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances.	Yes, Committee of the Board (Audit Committee)																			

	P1	P2	P3	P4	P5	P6	P7	P8	P9
11. Has the entity carried out an independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency. *	No	Yes	Yes	No	Yes	Yes	No	No	Yes

*Yes, the Company has obtained certifications through independent assessments, and the names of the certifying bodies are mentioned below:

Faridabad: Principle 6: ISO 14001:2015, ISO 50001:2018, Principles 3 and 5: ISO 45001:2018, Principle 2 and 9: ISO 9001:2015 - TUV SUD

Noida C-130: Principle 6: ISO 14001:2015, Principles 3 and 5: ISO 45001:2018, Principle 2 and 9: ISO 9001:2015 - DNV

Noida D-209: Principle 2 and 9: ISO 9001:2015 - TUV SUD

Kolkata: Principle 6: ISO 14001:2015, Principle 2 and 9: ISO 9001:2015 - DNV

Hyderabad: Principles 2 and 9: ISO 9001:2015 - TUV NORD

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)			NA				Yes		
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)			NA				Yes, refer to Note 1		
The entity does not have the financial or human and technical resources available for the task (Yes/No)			NA				No	NA	
It is planned to be done in the next financial year (Yes/No)			NA				No		
Any other reason (please specify)			NA				NA		

Note 1: The Company is a member of various industry associations and trade unions as disclosed in Principle 7, Essential Indicator 1. Currently, the Company doesn't formally engage in public policy advocacy, and therefore, there is no need for a policy.

SECTION C



PRINCIPLE-WISE PERFORMANCE

PRINCIPLE 1

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

Essential Indicators

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

Segment	Total number of training and awareness programs held	Topics/principles covered under the training and their impact	% of persons in the respective category covered by the awareness programmes
Board of Directors Key Managerial Personnel	The Board of Directors and Key Managerial Personnel (KMPs) have attended 7 familiarisation programs during the Board meetings and other Committee meetings	The familiarisation and other training programs are aligned with the responsibilities of the Board, SEBI Listing Regulations and all the relevant BRSR Principles. The details are available at: https://orientelectric/Familiarisation_Programme_2025-26.pdf	100.00
Employees other than BoDs and KMPs	117	All the principles of BRSR, except Principle 7 are covered under the training programmes. These include behavioral, functional, leadership, personal well-being, use of Artificial Intelligence (AI) and Generative AI, among others.	100.00
Workers	1,116	Principles 3 and 5 with a focus on Skill Upgradation, Health and Safety and POSH	99.47*

Note: *15 other than permanent workers were inducted at the Company's Kolkata plant in the last week of March and completed their human rights training in the first week of April.

2. Details of fines/penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/law enforcement agencies / judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures based on materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as disclosed on the entity's website):

Monetary					
	NGRBC Principle	Name of regulatory / enforcement agencies / judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes / No)
Penalty / Fine			Nil		
Settlement			Nil		
Compounding Fee			Nil		
Non-Monetary					
	NGRBC Principles	Name of regulatory / enforcement agencies / judicial institutions	Brief of the case	Has an Appeal been preferred (Yes / No)	
Imprisonment			Nil		
Punishment			Nil		

Note: In the table above, disclosure is provided based on materiality as specified in Regulation 30 of the SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015. Other disclosures made by the Company, pursuant to the master circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026, issued by the Securities Exchange Board of India, relating to fines and penalties, is available on the website of the Company at <https://orientelectric.com/pages/notices-stock-exchange-disclosures>

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

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

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

Yes, the Company has implemented a formal standalone Anti-Bribery and Anti-Corruption Policy that reflects its commitment to conducting business with integrity, transparency, and in compliance with applicable laws. This is intended to complement the Code of Ethical Standards & Behavioural Conduct to underscore a zero-tolerance approach to bribery and corruption, which applies to all employees, directors, associates, and third parties, including vendors, agents, and contractors. The policy clearly defines and prohibits practices such as bribery, facilitation payments, kickbacks, wilful blindness, and the offering or acceptance of inappropriate gifts, hospitality, or donations intended to influence business decisions. Robust guidelines have been established for gifts and hospitality, with specific restrictions for sensitive functions such as procurement and sales. The Company undertakes due diligence before onboarding third parties and requires all business partners to adhere to the Policy. A formal whistleblower mechanism is in place to report suspected violations, which assures confidentiality and protection against retaliation. Non-compliance with the policy may result in disciplinary action, including termination and other legal consequences. The Company ensures effective implementation through regular training, communication, and periodic policy reviews, supported by internal controls and audits to strengthen compliance. The principles of the Policy are also aligned with the Codes of Conduct for Employees, Directors, and Senior Management. The Company ensures awareness and effective implementation of the Policy through regular training and communication initiatives.

The Company's Anti-Bribery and Anti-Corruption Policy and Code of Conduct are available on the website at <http://orientelectric.com/pages/codes-policies>.

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

	FY 2025-26	FY 2024-25
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Not Applicable	Nil	Not Applicable
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Not Applicable	Nil	Not Applicable

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. There were no reported cases of corruption or conflict of interest requiring intervention from regulatory, law enforcement, or judicial authorities. Consequently, no fines or penalties were imposed, and no corrective actions were undertaken.

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	74	77*

Note: All calculations are as per guidance from the Industry Standards Note in BRSR Core (SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024).

*FY 2024-25 data is restated to align with the Industry Standards Forum (ISF).

9. Openness of business: Provide details of the 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	1.03	0.88
	b. Number of trading houses where purchases and made from	55	56
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	85.30	71.97
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	83.87	82.46
	b. Number of dealers/distributors to whom sales are made	3,275	2,845
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	32.94	37.39
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	0.47	0.56
	b. Sales (Sales to related parties/Total Sales)	0.01	0.01
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties/Total Investments made)	Nil	Nil

Note: All calculations are as per guidance from the Industry Standards Note in BRSR Core (SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024). Total sales considered for concentration of sales is revenue from operations.

*FY 2024-25 data is restated to align with the Industry Standards Forum (ISF).

Leadership Indicators

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

Total number of awareness programmes held	Topics/principles covered under the training	% age of value chain partners covered (by the value of business done with such partners) under the awareness programmes
67	Online and on-site training for service technicians, covering technical training, repair and upskilling, train-the-trainer, customer care, and new product familiarization. The total number of participants was 1,603.	
1,200+ Electrician Meets	Electrician meets covering a total of 35,000+ electricians, focusing on product information, new launches, and loyalty programme awareness.	Not Applicable
35 meets (Fans)	Outreach programmes for fan retailers covered 3,000+ participants, focusing on product information and new launches.	
34 Retailer meets (Lighting)	The Company engages 2,500+ lighting retailers through focused updates on products, schemes, and launches.	

Note: A total of 13 sessions (including online and on-site) with 196 participants were held as part of field sales training for off-roll staff. Further, 74 Electrician upskilling programs were conducted for 4000+ participants under the (CSR) activities of the Company.

In addition, a digital content repository was developed, comprising 20 videos covering model unboxing and installation, key features, repair guidance, and dealer education, along with product ready reckoners in 4 regional languages, for ongoing training and awareness among service technicians and the field force.

2. Does the entity have processes in place to avoid/manage conflicts of interest involving members of the Board? (Yes / No). If yes, provide details of the same.

Yes, the Company has established structured mechanisms to prevent and address conflicts of interest involving its Board Members and Senior Management, as detailed on <https://orientelectric/files/code-of-conduct-for-directors-and-senior-management.pdf>. Similar guidelines are laid out in the Code of Ethical Standards and Behavioural Conduct, which apply to employees. Defined processes include periodic disclosures by Directors covering interests, shareholdings, and external associations, to be updated whenever changes arise. In addition, Directors provide annual affirmation of the Compliance of the Code of Conduct.

Information disclosed by Director is used to identify potential conflict situations involving Directors and Key Managerial Personnel. Members of the Board abstain from deliberations and decisions where a conflict has been declared, ensuring independence. Senior Management also submits annual affirmations confirming the absence of material financial or commercial engagements that could conflict with the Company's interests.

PRINCIPLE 2

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

Essential Indicators

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

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	100.00	93.34	Innovation focused on energy-efficient design, improved durability, material optimisation, design upgrades, smart lighting control systems and new products for the infrastructure segment. Value-add and value engineering to enhance localisation and drive sustainable business growth.
Capex	16.84	03.33	Energy efficiency through new press machines with IE4 Motor, new conveyors with VFD and gas train optimisation for PFG leakage elimination, fire hydrant and safety system upgrades and improved work conditions through air purifiers were the key investments.

2. a. Does the entity have procedures in place for sustainable sourcing?

Yes, the Company has instituted procedures for sustainable sourcing across its businesses. These include new vendor onboarding protocols that ensure environmental, labour, and safety compliance. In addition, stringent adherence to material specifications is ensured for compliance with Restriction of Hazardous Substances (RoHS) requirements across all active suppliers across product categories. For contract-manufactured and traded goods, the Company ensures that the products meet quality, safety and performance benchmarks. A supplier self-assessment exercise is being conducted for the existing suppliers to evaluate compliance, certifications and practices aligned to environment, safety, working conditions, and labour management.

To enhance focus on sustainable sourcing practices, OEL has formulated a sustainable sourcing policy to guide its practices and inform suppliers. A formal Supplier Code of Conduct, which lays down the Company's expectations on various aspects of responsible business practices, is in place and can be reviewed on: <https://orientelectric/Code-of-Conduct-for-suppliers.pdf>

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

41%

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

The Company currently does not directly reclaim its products at end-of-life for reuse, recycling, or disposal. Products under warranty that may be defective are collected by dealers and routed to warehouses for further processing. Products manufactured by the Company are subsequently sent to Central Pollution Control Board (CPCB)-approved recyclers to ensure environmentally sound disposal of waste. For products manufactured by contract manufacturers, the returned goods are sent back to the respective manufacturers in accordance with the agreed contractual and financial terms. In addition, the Company actively sensitises its value chain partners on the importance of responsible disposal practices, promoting compliance with applicable environmental regulations.

The Company recognises its responsibility towards circular economy principles and aligns with appropriate national regulations that are designed to minimise environmental impact through responsible waste management across the value chain. OEL ensures compliance with the extant Extended Producer Responsibility (EPR) framework, under the Plastic Waste Management and E-Waste (Management) Rules, 2022, as applicable. As per the guidelines, the Company meets these compliance requirements through collection by CPCB authorised recyclers. This ensures proper waste handling, processing technologies, environmental impact mitigation, and adherence to sustainable recycling practices. Additional details are discussed in Essential Indicator 4.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the EPR plan submitted to the Pollution Control Boards? If not, provide steps taken to address the same.

Yes, Extended Producer Responsibility (EPR) applies to the operations. The entity falls under the EPR framework as a Brand Owner and Importer under the Plastic Waste Management Rules, 2022, and as a Producer of Electrical and Electronic Equipment under the E-Waste (Management) Rules, 2022.

EPR obligations are fulfilled through the collection, channelisation, and environmentally sound recycling of plastic waste and e-waste. A structured process is followed with CPCB-registered recyclers, in accordance with applicable regulatory requirements, ensuring effective compliance. Periodic due diligence of recyclers, including verification of regulatory authorisations and on-site validation of recycling processes, is conducted. Documentation of waste collection and recycling outcomes is maintained at each stage to ensure traceability, authenticity, and auditability. These verified outcomes are reconciled with recyclers' submissions on the CPCB EPR portal, helping ensure that compliance reflects verified recycling outcomes.

Compliance with EPR obligations prescribed by the Pollution Control Boards is regularly monitored. For FY 2024-25, E-waste and plastic EPR obligations were completed within their respective CPCB-prescribed timelines. For FY 2025-26, applicable targets for e-waste recycling of 26,333.45 MT have been achieved (Electric fans - 21,115.94 MT; Ventilation and exhaust equipment - 1,350.98 MT; Electric heating appliances - 208.60 MT; Other lighting equipment (LED) - 3,351.33 MT and Others - 306.60 MT). For plastic waste, the applicable EPR obligation for FY2025-26 (455 MT) will be fulfilled as per the stipulated regulatory timelines.

Leadership Indicators

1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for the manufacturing Industry) or for its services (for the service industry)? If yes, provide details in the following format?

NIC Code	Name of Product / Service	% of total Turnover contributed	The boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by an independent external agency (Yes / No)	Results communicated in the public domain (Yes / No) If yes, provide the web link.
The Company has not conducted Life Cycle Assessments (LCA) in the reporting period.					

2. If there are any significant social or environmental concerns and/or risks arising from the production or disposal of your products/services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

Name of Product / Service	Description of the risk/concern	Action taken
Not Applicable		

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

Indicate input material	Recycled or reused input material to total material	
	FY 2025-26	FY 2024-25
The Company is currently not using any recycled or reused input material.		

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

	FY 2025-26			FY 2024-25		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	Nil	Nil	Nil	Nil	Nil	Nil
E-waste	Nil	30.93	Nil	Nil	28.97	Nil
Hazardous waste	Nil	Nil	Nil	Nil	Nil	Nil
Other Waste	Nil	Nil	Nil	Nil	Nil	Nil

Note: FY2024-25 data has been restated to reflect the products that have been returned to the company which are non-serviceable and covered by warranty.

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in the respective category
1. Electrical Consumer Durables -	2.60
2. Lighting, Switchgear and Wiring Accessories -	3.96

PRINCIPLE 3

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

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

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
	Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)	
Permanent Employees											
Male	1,118	1,118	100.00	1,118	100.00	0	0.00	1,118	100.00	554	49.55
Female	86	86	100.00	86	100.00	86	100.00	0	0.00	73	84.88
Total	1,204	1,204	100.00	1,204	100.00	86	100.00	1,118	100.00	627	52.08
Other than Permanent employees											
Male	542	542	100.00	542	100.00	0	0.00	0	0.00	91	16.79
Female	97	97	100.00	97	100.00	97	100.00	0	0.00	19	19.59
Total	639	639	100.00	639	100.00	97	100.00	0	0.00	110	17.21

Note: Percentage of employees covered under maternity benefits is disclosed as a percentage of only female employees and not total workers, and similarly for male employees under paternity benefits as per FAQs on BRSR issued by NSE, dated 10th May 2024.

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

Category	% of workers covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
	Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)	
Permanent workers											
Male	59	59	100.00	59	100.00	0	0.00	59	100.00	28	47.46
Female	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	59	59	100.00	59	100.00	0	0.00	59	100.00	28	47.46
Other than permanent workers											
Male	1,829	1,829	100.00	1,519	83.05	0	0.00	0	0.00	1,450	79.28
Female	917	917	100.00	509	55.51	917	100.00	0	0.00	916	99.89
Total	2,746	2,746	100.00	2,028	73.85	917	100.00	0	0.00	2,366	86.16

Note: Percentage of workers covered under maternity benefits is disclosed as a percentage of only female workers and not total workers, and similarly for male workers under paternity benefits as per FAQs on BRSR issued by NSE, dated 10th May 2024.

Other permanent workers (contract labourers) are covered by the Employees' State Insurance Corporation (ESIC), where they are covered by Health Insurance, Maternity benefits and Accident Insurance.

c. Spending on measures towards the 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 the total revenue of the company.	0.28	0.34*

Note: All calculations are as per guidance from the Industry Standards Note in BRSR Core (SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024).

*FY 2024-25 data is restated to align with the Industry Standards Forum (ISF).

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

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 employee	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100.00	100.00	Yes	100.00	100.00	Yes
Gratuity	100.00	100.00	Yes	100.00	100.00	Yes
ESI*	10.42	94.15	Yes	7.54*	97.16*	Yes
Others+	0.38	1.57	Yes	0.00	0.92*	Yes

Note: The company provide ESIC coverage to all eligible employees and workers. All workers are eligible for gratuity benefits upon meeting statutory compliance requirements and the Company as the Principal Employer meets its obligations as required by law.

+ Includes workers covered under Workmen's Compensation policy and employees receiving superannuation.

* The data for FY2024-25 has been restated for comparability.

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 Company's manufacturing plants and corporate offices are accessible to differently abled employees and workers, in line with the requirements of the Rights of Persons with Disabilities Act, 2016. These facilities include wheelchair-friendly infrastructure such as ramps and elevators to enable ease of access.

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

Yes, the Company has adopted an Equal Opportunity Policy aligned with the provisions of the Rights of Persons with Disabilities Act, 2016. The Policy reflects its commitment to providing equal employment opportunities to persons with disabilities (PwDs) and fostering an inclusive and diverse workplace. The Policy provides for appropriate measures such as reasonable accommodation, accessible infrastructure, and inclusive recruitment and evaluation practices to ensure fair access to employment, training, career progression, and workplace facilities. It also covers individuals across the employment lifecycle, including job applicants, employees, trainees, and those acquiring disabilities during employment. The Company ensures merit-based decisions and confidentiality of employee information, while also enabling reskilling or role adjustments where required. The Policy reinforces a zero-tolerance approach towards discrimination, harassment, or denial of equal opportunity on any grounds, including disability, gender identity, or other protected characteristics, and promotes a safe, respectful, and inclusive work environment. A designated Complaints-cum-Liaison Officer is responsible for the implementation of the Policy, addressing concerns, and ensuring compliance with applicable laws. The Company's Equal Opportunity Policy is available on the website at <https://orientelectric/Equal Opportunity Policy.pdf>

5. Return to work and Retention rates of permanent employees and workers who took parental leave.

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100.00	100.00	NA*	NA*
Female	100.00	100.00	NA+	NA+
Total	100.00	100.00	NA	NA

*During the reporting year, no male permanent worker availed paternity benefits.

+There are no female permanent workers on the Company's payroll.

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and workers? If yes, give details of the mechanism in brief.

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	The Company has instituted several formal mechanisms to enable workers to raise concerns and seek resolution of grievances. Key forums include the Work Committee, Grievance Committee, POSH (Prevention of Sexual Harassment) Committee, and the Canteen Committee, each responsible for addressing specific areas of worker welfare.
Other than Permanent Workers	Yes, a complaint register is in the Time office at each plant. Workers can also report any grievances directly to their line supervisors.
Permanent Employees	A Grievance Redressal Committee has been constituted to review and resolve employee issues effectively. All grievances are acknowledged and taken up for consideration within three working days. In complex cases requiring detailed investigation, resolution is ensured within a maximum timeframe of 30 days. The Company also provides a dedicated AI-driven platform called Amber to support employees with their queries and concerns. In addition to Amber, employees can directly approach the HR department in person or communicate via email.
Other than Permanent Employees	Other than permanent employees can access the offline grievance mechanisms at each plant and office location.

Note: Each location has designated HR SPOCs, who are specifically entrusted with handling grievances and addressing employee and worker concerns. In addition, suggestion boxes are placed in multiple locations in the plant, which are accessible to all categories. Periodically, HR helpdesks are organised at the plants (mainly for contract workers). However, all other categories of employees and workers can also lodge their issues with the helpdesks.

7. Membership of employees and workers in association(s) or Unions recognized 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	1,204	0	0.00	1,217	0	0.00
Male	1,118	0	0.00	1,127	0	0.00
Female	86	0	0.00	90	0	0.00
Total Permanent Workers	59	31	52.54	50	34	68.00
Male	59	31	52.54	50	34	68.00
Female	0	0	0.00	0	0	0.00

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	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	1,660	1,660	100.00	1,660	100.00	1,127	1,127	100.00	1,127	100.00
Female	183	183	100.00	183	100.00	90	90	100.00	90	100.00
Total	1,843	1,843	100.00	1,843	100.00	1,217	1,217	100.00	1,217	100.00
Workers										
Male	1,888	1,709	90.52	1,270	67.27	50	44	88.00	38	76.00
Female	917	916	99.89	234	25.52	0	0	0.00	0	0.00
Total	2,805	2,625	93.58	1,504	53.62	50	44	88.00	38	76.00

Note: In alignment with the NSE guidance requiring disclosure of training data for "other than permanent employees and other than permanent workers," the Company has expanded its reporting scope in the current year to include these categories. Accordingly, data for FY 2024-25 is not directly comparable with the previous year, which covered only permanent employees and workers.

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	1,660	1,660	100.00	1,127	1,055	93.61
Female	183	183	100.00	90	84	93.33
Total	1,843	1,843	100.00	1,217	1,139	93.59
Workers						
Male	1,888	1,888	100.00	50	21	42.00
Female	917	917	100.00	0	0	0.00
Total	2,805	2,805	100.00	50	21	42.00

Note: All workers including other than permanent workers are assessed based on their skill levels periodically and assigned roles accordingly. A dynamic skills matrix is maintained for all workers and opportunities for cross-skilling and upskilling are identified. This enables progress of workers across skill levels that reflects in their responsibilities and pay grade.

10. Health and safety management system:

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

Yes, the Company has implemented a structured Occupational Health and Safety (OHS) management system to safeguard its workforce and maintain safe working conditions across its operations. The system focuses on proactive risk identification, control measures, and continuous monitoring. Currently, the Company's manufacturing facilities in Noida and Faridabad are certified under ISO 45001:2018 for occupational health and safety management. The Company plans to progressively obtain certifications for the rest of its facilities.

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 follows a structured Hazard Identification and Risk Assessment (HIRA) process to identify work-related hazards and assess risks across its manufacturing plants. Observations are assigned corrective actions with defined timelines. Closure of these actions is monitored through the Daily Work Management (DWM) dashboard.

On a routine basis, hazards are identified through structured workplace monitoring and safety inspections, reflecting a proactive approach to risk management. Regular audits are conducted across all plants to cover critical areas such as machine safety, electrical safety, and fire preparedness to ensure compliance and prevent incidents. Separate assessments focus on PPE usage, chemical handling, and material handling to reinforce safe practices and reduce risks. The Company also conducts periodic hygiene and workplace condition audits, including monthly inspections of restrooms, canteen facilities, and housekeeping. These are supported by scheduled pest control and sanitation audits to maintain a safe and healthy work environment.

Gemba Walks are conducted on a non-routine basis. The plants are divided into operational zones, and weekly theme-based rounds are carried out to review safety conditions. These inspections are led by cross-functional teams from EHS, Production, Maintenance, and Quality using predefined checklists. Teams also interact with shopfloor operators to identify potential risks. Workers are encouraged to report issues and may remove themselves from unsafe situations. Following this, corrective action plans are developed, and timelines are defined to ensure timely resolution.

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

Yes, the Company has processes that allow workers to report work-related hazards and remove themselves from such risk. Workers can report hazards or unsafe situations to their line supervisors to enable immediate attention and corrective action. Regular safety training and awareness sessions are conducted to build capabilities in hazard identification, safe work practices, and reporting procedures. Hazard signage and safety instructions are placed at key locations across the shop floor to help workers identify risks and follow necessary precautions. The Company also follows a Jishu Hozen (JH) identification system using a 'Red-White-Yellow' card methodology, wherein red cards are issued for faults requiring maintenance support, white cards are used for issues that can be resolved by the operator, and yellow cards indicate unsafe conditions that require immediate action and logging in the Daily Work Management (DWM) dashboard.

In the reporting year, a QR code-based near-miss reporting system was implemented at Hyderabad. Through this system, the workers can scan QR codes placed across the shop floor and submit near-miss reports through a simple form. These reports are recorded in a central database and reviewed daily by the EHS team. Corrective actions are tracked via the DWM. The system is planned to be rolled out across all plants in the subsequent years.

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

The Company provides access to comprehensive non-occupational healthcare services for both employees and workers, with a strong focus on preventive care, financial protection, and overall well-being.

For employees, a comprehensive health insurance plan is provided, covering the employee, spouse, children, and parents. In addition, term insurance is offered to ensure financial security for the employee's family in the event of any unforeseen incident. A visiting Medical Officer is available twice a week as per a fixed schedule, providing professional medical consultation and guidance. The Company actively promotes preventive healthcare through regular health awareness sessions conducted by medical experts, focusing on key health topics. Periodic health camps are organised every two months, offering access to specialist consultations and general check-ups, including services from ENT specialists, ophthalmologists, dental experts, cardiologists, and general physicians. Mental health and overall well-being are prioritised through structured initiatives. Employees have access to confidential counselling services through the "Your DOST" platform. Regular mental health awareness sessions are conducted by expert consultants to promote early identification and support. The "She Rise" initiative focuses on women's wellbeing, hygiene, safety awareness, lifestyle improvement, and cultural development, supporting female employees in maintaining a healthy and confident work-life balance. Additional programmes such as HerHealth sessions on nutrition and hormonal wellness, and Inner Compass sessions on mindfulness, self-care, and personal development, further strengthen employee wellbeing. To foster a positive and engaging workplace culture, the Company organises employee engagement initiatives such as inter-departmental sports competitions and informal gatherings.

For workers, the Company ensures access to periodic health check-ups to support early detection and preventive care. All plants are equipped with fully functional Occupational Health Centres, operated by qualified nursing staff during working hours to provide first aid and basic medical support. A 24x7 ambulance service is maintained and provided free of cost to ensure prompt response during medical emergencies. The Company also conducts regular health awareness sessions for workers, including stress management as part of training initiatives to support overall well-being. In collaboration with ESIC authorities, free medical camps are organised, providing consultations and medicines. Awareness sessions are conducted in partnership with government representatives on schemes such as the Labour Welfare Fund (LWF), which offers benefits including financial assistance for education, medical care, and housing, as well as skill development and vocational training programmes, maternity benefits, and child welfare support. These initiatives complement ESIC benefits, with the Company actively supporting workers in understanding and availing the entitlements available to them.

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	Nil	Nil
	Workers	Nil	3.03
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	Nil	18
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	01
High-consequence work-related injury or ill health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	01

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

The Company is committed to promoting a culture of safety, performance, and quality, with a strong focus on workplace health and safety. This commitment is driven by active leadership oversight and supported through a structured governance framework comprising monthly safety reviews, periodic audits, and management evaluations. A behaviour-based safety approach, along with continuous improvement initiatives, further strengthens safety practices across operations. The Company follows a daily work management safety protocol to ensure consistent adherence on the shopfloor. Established policies and systems guide the identification, mitigation, and monitoring of

workplace risks, with regular tracking of Hazard Identification and Risk Assessment (HIRA) through monthly reviews and quarterly cross-functional team (CFT) audits. Alignment with ISO 45001:2018 standards ensures adherence to globally recognised occupational health and safety practices.

Employees are supported through a range of preventive and proactive measures. All employees undergo a comprehensive induction programme at the time of joining, covering the which also covers the Company's safety guidelines. Regular training sessions are conducted on safety protocols, PPE usage, and work permit procedures (including height and hot work), complemented by monthly EHS campaigns on topics such as machine safety, road safety, electrical safety, and post-medical examination awareness. Health and wellness are further promoted through periodic medical check-ups and health camps organised every two months, providing access to specialist consultations. Employees also have access to counselling services to support mental well-being.

Workers are provided with robust on-ground safety measures and infrastructure. Adequate safety equipment and personal protective gear are made readily available, supported by regular mock drills and HIRA exercises. The plant is equipped with a fully functional Occupational Health Centre, operated during office hours by qualified nursing staff to provide immediate first aid and basic medical assistance, along with a 24x7 ambulance service and hospital tie-ups to ensure timely medical response. All eligible workers are covered under the ESIC scheme, ensuring access to statutory healthcare benefits. Continuous supervision, shopfloor audits, and structured training programmes based on the Skill Matrix and Training Need Identification (TNI) framework—including refresher trainings and capability-building initiatives—further strengthen safety practices. Mechanisms such as safety committees, near-miss reporting, and incident management systems encourage active participation and continuous feedback. Workers are also encouraged to submit Kaizens, with rewards and recognition for implemented ideas, fostering a culture of continuous improvement in workplace safety. Examples of such initiatives include installation of interlocked limit switches integrated with machine controls to enable automatic shutdown, implementation of fixed guards with sensor-based safety systems on cutting equipment, and installation of safety fencing around robotic and high-risk operational areas to restrict unauthorised access and enhance shopfloor safety.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions	25	04	The Complaints were resolved in due course.	37	10	The Complaints were resolved in due course.
Health and Safety	14	03	The Complaints were resolved in due course.	31	07	The Complaints were resolved in due course.

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities, or third parties)
Health and safety practices	100.00
Working Conditions	100.00

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 and safety practices and working conditions.

No significant risks or concerns were identified from the regular assessments of health and safety practices as well as working conditions conducted during the reporting period. In the Faridabad plant, a proactive working conditions assessment has led to improved lighting in specific sections of the plant.

The Company follows a continuous improvement approach towards workplace safety, with safety kaizens being implemented across its plants. These initiatives are deployed horizontally across facilities based on their applicability to ensure consistency and adoption of best practices. Review of safety observations and assessments are used to provide tailored training to reinforce awareness of health and safety practices while strengthening compliance.

Leadership Indicators

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

Yes, permanent employees and workers are covered under social security benefits such as group term life insurance, group personal accident insurance, and education support schemes. Other than permanent workers, are covered under the Employees' State Insurance (ESIC) scheme, ensuring access to statutory healthcare and social security benefits. In the unfortunate event of an incident, the Company extends comprehensive support to the families of affected employees or workers, including financial assistance and, on a case-by-case basis, employment opportunities for an eligible family member. In addition, the Company sponsors the education of their children up to graduation, thereby ensuring continuity in their academic journey.

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

All agreements with suppliers, including labour service providers, mandate compliance with applicable labour laws and statutory norms. Contractual workforce service providers are regularly assessed to verify adherence to statutory obligations, including PF, gratuity, insurance, taxes, and other related dues. Approval of the current month's billing is contingent upon certification from the respective unit HR confirming that all statutory payments for the previous month have been duly fulfilled. In cases of non-compliance, the Company follows a structured escalation process, including warnings, financial penalties, and contract termination in the event of repeated violations.

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 rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total number 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	Nil	Nil	Nil	Nil
Workers	Nil	02	Nil	Nil

Note: The Company had offered rehabilitation for the impacted workers and their family members; however, the same was not availed.

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)

The Company has undertaken an assessment of the age profile of its employee base. Based on this assessment, there has been no specific need identified for a formal retirement transition assistance plan. However, in specific cases were applicable, a financial planning for retirement session was conducted. The Company provides various functional, behavioural and leadership development programs to its employees which enhance their employability in case of termination.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	41.00
Working Conditions	41.00

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

None

PRINCIPLE 4

Businesses should respect the interests of and be responsive to all their stakeholders

Essential Indicators

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

The Company is committed to upholding high standards of transparency, accountability, and ethical conduct in managing its relationships with stakeholders across all its operations. It follows a structured approach to identifying and prioritising its key stakeholder groups. Stakeholders are defined as individuals, groups, or organisations that influence or are influenced by the Company's operations across its value chain. Key stakeholder groups include customers, regulators, shareholders, employees, suppliers, value chain partners and communities. Details of stakeholder groups and engagement mechanisms are provided below (under Principle 4, Essential Indicator 2).

During the reporting year, the Company reviewed its stakeholder universe and reassessed key stakeholder groups based on their influence on long-term value creation and the impact of the Company's activities on them. This process enables OEL to understand stakeholder expectations, address concerns, and incorporate feedback into decision-making in a balanced and transparent manner. It also supports alignment of business operations with the Company's core values and sustainability objectives.

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

Stakeholder Group	Whether identified as a Vulnerable & Marginalised Group (Yes / No)	Channels of communication	Frequency of engagement	Purpose and scope of engagement, including key topics and concerns raised during such engagement
Employees	No	<ul style="list-style-type: none"> ▪ In-person meeting ▪ Email/SMS ▪ Notice Board ▪ HR Portal ▪ Performance Management System ▪ Townhall ▪ Newsletter ▪ Training ▪ GPTW survey 	<ul style="list-style-type: none"> ▪ Continued engagement ▪ Daily ▪ Monthly ▪ Need basis 	<ul style="list-style-type: none"> ▪ Employee Connect Session ▪ Learning and Development ▪ Health and Wellness/ ▪ Career enhancement and growth opportunities ▪ Rewards and Recognition ▪ Benefits
Consumers	No	<ul style="list-style-type: none"> ▪ Email, SMS, Calls, ▪ Customer Feedback Survey ▪ NPS Survey ▪ Brand Campaigns ▪ Social media engagements ▪ WhatsApp ▪ Newspapers ▪ Catalogues ▪ Digital advertising 	<ul style="list-style-type: none"> ▪ Daily ▪ Monthly ▪ Quarterly ▪ Periodically ▪ Need-basis (during sales/ service) 	<ul style="list-style-type: none"> ▪ Product-related Information and Services ▪ Innovation ▪ Sustainable Products ▪ Product Quality and Safety ▪ Products/Offers/ Information about orders

Stakeholder Group	Whether identified as a Vulnerable & Marginalised Group (Yes / No)	Channels of communication	Frequency of engagement	Purpose and scope of engagement, including key topics and concerns raised during such engagement
Dealers and Distributors	No	<ul style="list-style-type: none"> ▪ WhatsApp ▪ SMS ▪ Loyalty Programmes (Orient Connect App) 	<ul style="list-style-type: none"> ▪ Periodically 	<ul style="list-style-type: none"> ▪ Product launches ▪ Price Catalogue ▪ Product Information ▪ Product Warranty and Service
Suppliers and Vendors	No	<ul style="list-style-type: none"> ▪ Email / Meetings 	<ul style="list-style-type: none"> ▪ Monthly ▪ Periodically ▪ Need basis 	<ul style="list-style-type: none"> ▪ Input material ▪ Goods and Services ▪ Order delivery
Investors	No	<ul style="list-style-type: none"> ▪ Email / Meetings, Annual general meetings ▪ Investor and analyst meetings and conferences ▪ Quarterly earnings call and presentation ▪ Annual Reports ▪ Press release 	<ul style="list-style-type: none"> ▪ Periodically 	<ul style="list-style-type: none"> ▪ Business Operations ▪ Governance ▪ Economic performance ▪ Market Growth ▪ New products
Analysts	No	<ul style="list-style-type: none"> ▪ Email / Meetings ▪ Investor Presentation and Earnings call 	<ul style="list-style-type: none"> ▪ Quarterly ▪ Need Basis 	<ul style="list-style-type: none"> ▪ Business Operations
Shareholders	No	<ul style="list-style-type: none"> ▪ Email, SMS ▪ Newspaper advertisement ▪ Letters ▪ Annual Report ▪ Notices ▪ Dissemination on the Company's website and portals of Stock Exchanges 	<ul style="list-style-type: none"> ▪ Periodically 	<ul style="list-style-type: none"> ▪ Statutory requirements and for the benefit of the shareholders in terms of claiming their unclaimed shares and dividends, and for getting their KYC details, etc., updated in the system, ▪ Business updates ▪ Growth plans and product pipeline
Regulatory Bodies	No	<ul style="list-style-type: none"> ▪ Through returns/filings/submissions, etc. ▪ Compliance and Statutory reports 	<ul style="list-style-type: none"> ▪ Periodically 	<ul style="list-style-type: none"> ▪ For completing statutory compliance requirements ▪ Approvals
Communities*	Yes	<ul style="list-style-type: none"> ▪ Meetings ▪ Notice Board ▪ Website 	<ul style="list-style-type: none"> ▪ Periodically 	<ul style="list-style-type: none"> ▪ Statutory Requirement ▪ CSR activities

*Communities include individuals, groups, and organizations living or working around our plants as well as CSR beneficiaries.

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 Board has delegated the responsibility for stakeholder engagement on environmental and social matters to the Company's Executive Leadership. Functional leaders have established structured mechanisms for such engagement, as outlined under Principle 4, Essential Indicator 2 (above). Key insights from these engagements, along with actions undertaken and their business implications, are periodically apprised to the Board through Board Familiarisation Programmes (refer Principle 1, Essential Indicator 1). Specific economic, environmental and social risk assessments and mitigation measures are reviewed by the Risk Management Committee. Concerns relating to investors and shareholders are placed before the Stakeholders' Relationship Committee, while the Corporate Social Responsibility Committee reviews feedback and inputs from community stakeholders. Collectively, these forums, along with the Board Familiarisation Programmes, enable the Board to consider diverse stakeholder perspectives in its deliberations and decision-making on economic, environmental, and social matters.

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

Yes, stakeholder consultation forms an integral part of identifying and managing environmental and social topics across stakeholder groups. Customer feedback, gathered through consumer insights, market interactions, and other forums, is systematically incorporated into product design, innovation, and communication practices. For instance, the Company has enhanced packaging to highlight warranty terms for storage water heaters and energy efficiency (BEE star ratings), and undertaken packaging improvements in switchgear and wiring products based on feedback from electricians and the sales team. Customer insights have also informed design enhancements, including new batten variants and coloured end caps aligned with preferences on colour, material, and finishes in the lighting segment. The introduction of COB (chip-on-board) lighting with varied reflector options and smart LED panels with Wi-Fi-enabled features such as colour change, dimming, and mobile app control further reflects the integration of customer inputs into product development. Additionally, the Company has integrated its dealer app platform with the loyalty application to provide a unified interface for dealers.

Employee and worker feedback is also actively incorporated through structured Kaizen (continuous improvement) initiatives aligned with Total Productivity Management (TPM), supported by a rewards and recognition programme. These initiatives have led to multiple process improvements. For example, based on feedback regarding inadequate seating during lunch hours, the Company constructed a new canteen facility with enhanced seating capacity to improve worker welfare.

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

The Company engages with vulnerable and marginalised communities through targeted CSR interventions focused on improving access to sanitation and healthcare infrastructure. During FY 2025-26, in partnership with An Initiative Touch Your Soul (AITYS), the Company supported the construction of sanitation facilities in government schools in rural Uttarakhand, with contribution of ₹ 47.15 lakh, aimed at improving hygiene standards, enhancing student attendance, and ensuring privacy and dignity. In the healthcare domain, the Company contributed ₹ 50.00 lakh towards strengthening medical infrastructure through the Calcutta Medical Research Institute Trust, supporting the development of a Comprehensive Cancer Care Centre at Rukmani Birla Hospital. Other CSR initiatives are detailed in the Annual Report and Annexure C of the Board's Report on Corporate Social Responsibility (CSR).

PRINCIPLE 5**Businesses Should Respect and Promote Human Rights****Essential Indicators**

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. employees/ workers covered (D)	% (D / C)
Employees						
Permanent	1,204	1,204	100.00	1,217	1,217	100.00
Other than permanent+	639	615	96.24	49	49	100.00
Total Employees	1,843	1,819	98.70	1,266	1,266	100.00
Workers						
Permanent	59	59	100.00	50	50	100.00
Other than permanent	2,746	2,731	99.45*	2,750	2,750	100.00
Total Workers	2,805	2,790	99.47	2,800	2,800	100.00

Note: Trainings covered under human rights are POSH and Code of Conduct

*15 other than permanent workers were inducted at the Company's Kolkata plant in the last week of March and completed their human rights training in the first week of April.

*Training on Human Rights for off-roll employees is provided by the third-party agencies.

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

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 / A)	% (C / A)		No. (E / D)	% (E / D)	No. (F / D)	% (F / D)
Employees										
Permanent	1,204	00	0.00	1,204	100.00	1217	00	0.00	1217	100.00
Male	1,118	00	0.00	1,118	100.00	1,127	00	0.00	1,127	100.00
Female	86	00	0.00	86	100.00	90	00	0.00	90	100.00
Other than Permanent	639	00	0.00	639	100.00	49	00	0.00	49	100.00
Male	542	00	0.00	542	100.00	40	00	0.00	40	100.00
Female	97	00	0.00	97	100.00	9	00	0.00	9	100.00
Workers										
Permanent	59	00	0.00	59	100.00	50	00	0.00	50	100.00
Male	59	00	0.00	59	100.00	50	00	0.00	50	100.00
Female	00	00	0.00	00	0.00	00	00	0.00	00	100.00
Other than Permanent	2,746	2,702	98.40	44	1.60	2,750	2,269	82.51	481	17.49
Male	1,829	1,786	97.65	43	2.35	2,074	1,595	76.90	479	23.10
Female	917	916	99.89	1	0.11	676	674	99.70	2	0.30

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

	Male		Female	
	Number	Median remuneration / salary / wages of the respective category (₹ in Lakh)	Number	Median remuneration / salary / wages of the respective category (₹ in Lakh)
Board of Directors (BoD)*	4	20	1	17.50
Key Managerial Personnel (KMP)**	2	466.96	1	NA [@]
Employees other than BoD and KMP	1,116	12.47	85	16.05
Workers	59	7.15	0	0

*Includes only Non-executive Directors. The Non-executive Directors are entitled to sitting fees and commission as per the statutory provisions. Only the Commission has been considered above.

**Includes Managing Director and Chief Executive Officer, as well as the Chief Financial Officer

[@]Company Secretary was appointed during the year, hence figures are not available for the full year.

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	11.52	10.49*

Note: All calculations are as per guidance from the Industry Standards Note in BRSR Core (SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024).

*FY2024-25 values have been restated based on addition of other than permanent employees.

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. The Company has designated the Chief Human Resources Officer (CHRO) as the focal point responsible for addressing human rights impacts and issues caused or contributed to by the business. The CHRO oversees the implementation of the Company's Human Rights Policy, which is aligned with applicable legal and regulatory requirements and the Company's Code of Conduct. This includes undertaking human rights due diligence to identify, assess, and manage risks; aligning policies, processes, and business practices with commitments on labour practices, non-discrimination, and ethical conduct; and enabling inclusive and transparent stakeholder engagement on human rights concerns. The Company's Human Rights Policy is available at https://orientelectric/Human_Rights.pdf.

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

The Company has established a structured grievance redressal mechanism to address human rights concerns, implemented through its Human Resources (HR) framework and supported by the Company's vigil mechanism. Employees and other stakeholders can raise concerns related to human rights issues—including discrimination, harassment, unfair treatment, or violations of labour practices—through accessible and transparent channels. All such grievances are reviewed and addressed by the Whistle Blower Committee, which ensures that concerns are handled in a fair, confidential, and impartial manner. The mechanism is designed to provide timely and culturally appropriate resolution of grievances, ensuring access to remedy in line with the Company's commitment to respect human rights. The Company also promotes awareness of these mechanisms to encourage reporting and effective resolution of concerns. Additionally, complaints related to sexual harassment are addressed in accordance with the Company's Prevention of Sexual Harassment (POSH) Policy, which provides a dedicated framework for reporting and redressal of such concerns. The POSH Policy is available at: https://orientelectric/POSH_Prevention_of_Sexual_Harassment_at_workplace.pdf.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	2	0	None	Nil	Nil	None
Discrimination at workplace	0	0	None	Nil	Nil	None
Child Labour	0	0	None	Nil	Nil	None
Forced Labour / Involuntary Labour	0	0	None	Nil	Nil	None
Wages	8	2	Complaints were resolved in due course.	08	02	Complaints were resolved in due course.
Other Human Rights-related issues	1	0	None	02	02	Complaints were resolved in due course.

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

	FY 2025-26	FY 2024-25
Total Complaints reported under the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013 (POSH)	2	Nil
Complaints on POSH as a % of female employees/workers*	0.21%	Nil
Complaints on POSH upheld	Nil	Nil

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

The Company is committed to providing a safe, secure, and supportive work environment and has established mechanisms to protect complainants from any adverse consequences arising from reporting concerns. In accordance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013, the Company has implemented a Prevention of Sexual Harassment (POSH) Policy, with complaints handled by designated Internal Committees, ensuring confidentiality and protection against retaliation. The Company follows a structured grievance redressal process with defined escalation mechanisms to ensure timely and impartial resolution of concerns. Additionally, a Whistleblower Mechanism is in place to enable secure and confidential reporting, with safeguards against retaliation.

9. Do human rights requirements form part of your business agreements and contracts?

Yes, the Company has identified relevant human rights requirements from its stakeholders and appropriate provisions are integrated into its contracts and commercial agreements. These agreements also cover value chain partners including contract labour providers and suppliers.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity, statutory authorities or third parties)
Child labour	100%
Forced / involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others - please specify	Not Applicable

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

No specific risks, concerns, or instances related to the assessments in Question 10 were noted during the reporting year.

Leadership Indicators

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

The Company evaluates its processes periodically to ensure appropriate checks and balances are in place. There were no modifications during the reporting year.

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

No human rights due diligence was conducted during the financial year.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes, the Company's manufacturing plants and corporate office are accessible to differently abled visitors, in line with the requirements of the Rights of Persons with Disabilities Act, 2016. For further details, please refer to Principle 3, Essential Indicator 3.

4. Details on assessment of value chain partners:

	% of your value chain partners that were assessed (by entity or statutory authorities or third parties)
Child labour	
Forced / involuntary labour	
Sexual harassment	41.00
Discrimination at workplace	
Wages	
Others - please specify	Not Applicable

5. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessment

None

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

Note: IMF USD-INR PPP data for FY26 at 20.64 has been used for FY2025-26 and FY2024-25 as per guidance from the Industry Standards Note in BRSR Core (SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024). PPP-based figures for FY2024-25 throughout Principle 6 have been revised accordingly.

All environment performance data reported includes Corporate Offices, plant locations, and warehouses. Data pertaining to branch offices has not been included.

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

Parameter	FY 2025-26 (Gj)	FY 2024-25 (Gj)
From Renewable Sources		
Total electricity consumption (A) (Gj)	0.00*	214.48
Total fuel consumption (B) (Gj)	0.00	0.00
Energy consumption through other sources (Gj)	0.00	0.00
Total energy consumption (A+B+C) (Gj)	0.00	214.48
From Non-renewable Sources		
Total electricity consumption (D)	32,182.00	34,926.17
Total fuel consumption (E)	32,891.00	33,551.84
Energy consumption through other sources (F)	0.00	0.00
Total energy consumed from non-renewable sources (D+E+F)	65,073.00	68,478.01
Total energy consumed (A+B+C+D+E+F)	65,073.00	68,692.49
Energy intensity per rupee of turnover - Gj / INR	1.96 x 10⁻⁰⁶	2.22 x 10⁻⁰⁶
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	4.04 x 10⁻⁰⁵	4.58 x 10⁻⁰⁵
Energy intensity in terms of physical output	Cannot be calculated due to the diverse nature of products manufactured	
Energy intensity (optional)	Not Calculated.	

Note: Energy consumption and Energy Intensity values for FY 2025-26 have been revised to Gj and Gj per Rupee for comparability.

Energy calculations are based on factors and equations from WRI's GHG Protocol, EPA.gov, DEFRA and the 2016 IPCC Protocol (as relevant). Non-renewable sources include grid electricity for plants, diesel and PNG for generators as well as Piped Natural Gas (PNG), Liquefied Petroleum Gas (LPG) for process use and diesel and petrol for company-owned vehicles.

*The solar panels at the Faridabad plant are currently undergoing upgradation and, as a result, were not operational during FY2025-26.

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency. (Y / N) If yes, name of the external agency. No

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

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 kiloliters)		
(i) Surface water	0.00	0.00
(ii) Groundwater	37,606.52	46,208.74
(iii) Third-party water*	10,885.83	14,180.68
(iv) Seawater / desalinated water	0.00	0.00
(v) Others - Bottled Water	769.30	629.52
Total volume of water withdrawal (in kiloliters) (I + ii + iii + iv + v)	49,261.65	61,018.94
Total volume of water consumption (in kiloliters)^	30,750.87	35,546.41
Water intensity per rupee of turnover	9.24x10⁻⁰⁷	1.15x10⁻⁰⁶
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	1.91x10⁻⁰⁵	2.37x10⁻⁰⁵
Water intensity in terms of physical output	Cannot be calculated due to the diverse nature of products manufactured	
Water intensity (optional)	Not Calculated.	

Note: Water withdrawal and consumption at the Corporate Offices have been estimated based on attendance of the Company's employees, as per CGWA guideline mentioned in the Industry Standards Note on BRSR Core (SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024).

*Third-party water includes DM water and municipal water.

**FY 2024-25 data is restated due to a changed approach and methodology while reporting the water withdrawal and consumption in alignment with the Industry Standards Forum (ISF).

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency. (Y / N). If yes, name of the external agency. No.

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	0.00	0.00
- No treatment		
- With treatment - Tertiary		
(ii) To Groundwater	0.00	0.00
- No treatment		
- With treatment - please specify the level of treatment		
(iii) To Seawater	0.00	0.00
- No treatment		
- With treatment - please specify the level of treatment		
(iv) Sent to third parties	18,510.78	25,472.53
- No treatment*	3,408.31	6,462.68
- With treatment - Primary, Secondary and Tertiary Treatment^	15,102.47	19,009.85
(v) Others	0.00	0.00
- No treatment		
Total water discharged (in kilolitres)	18,510.78	25,472.53

*The Noida plant discharge effluent to the CETP without on-site treatment, in accordance with stipulated regulatory norms.

^At the Faridabad plant, water is discharged through the municipal sewage system after undergoing treatment in the STP/ETP and testing to check compliance with applicable standards. At the Kolkata plant, wastewater is treated through a septic tank/soak pit and discharged to the municipal drain.

**FY 2024-25 data is restated due to changed approach and methodology while reporting the water discharge and its treatment in alignment with the Industry Standards Forum (ISF).

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency. (Y / N) If yes, name of the external agency. No

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

Yes, the Company has implemented a Zero Liquid Discharge (ZLD) mechanism at its Hyderabad plant. The plant is equipped with a ZLD system with a treatment capacity of 40 KLD, enabling recovery and reuse of process wastewater while minimising dependence on freshwater resources. Process wastewater is treated through a multi-stage Effluent Treatment Plant (ETP) comprising Ultrafiltration (UF) followed by Reverse Osmosis (RO). The treated permeate is reused in operations, while reject streams are further processed through an electrical evaporator to enable a closed-loop system. Strict adherence to all applicable guidelines and standards mandated by the Central Pollution Control Board (CPCB) and State Pollution Control Boards (SPCB) is ensured for the ETP operations.

Across manufacturing locations, treated water from ETP/RO systems is reused within operations, and RO reject water is utilised in flushing. Domestic wastewater is treated through on-site Sewage Treatment Plants (STPs), and treated water is reused for non-potable applications, including floor cleaning and maintaining the garden. Additionally, rainwater harvesting systems have been implemented at the Hyderabad and Faridabad plants to strengthen sustainable water management practices.

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

Parameter	Unit	FY 2025-26	FY 2024-25*
NOx		Not Calculated at aggregate level	
SOx		Not Calculated at aggregate level	
Particulate matter (PM)		Not Calculated at aggregate level	
Persistent organic pollutants (POPs)	NA	Not Applicable	
Volatile organic compounds (VOC)		Not Calculated at aggregate level	
Hazardous air pollutants (HAP)		Not Calculated at aggregate level	
Others (CO)		Not calculated at aggregate level	

Note: Air emissions (other than GHG) are monitored at the individual plant level as per the applicable norms and are in compliance with the limits prescribed by the Central Pollution Control Board (CPCB) and respective State Pollution Control Boards (SPCB). Due to variation in units across plants and the absence of standardized flow and operating hour data, emissions have not been aggregated at a company level. The air emissions (other than GHG emissions) are within the permissible limits as prescribed by the regulatory authorities. The data for air emissions for the DG sets is monitored periodically as per the relevant SPCB norms.

*FY 2024-25 data is restated due to changed approach and methodology while reporting.

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. Yes, PCB-authorized environment testing agencies have been used for regular audits as per regulatory requirements.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions	Metric tonnes of CO ₂ equivalent	1,879.89	2,015.79
Total Scope 2 emissions	Metric tonnes of CO ₂ equivalent	6,347.01	7,053.15*
Total Scope 1 and Scope 2 emission intensity per rupee of Turnover	Metric tonnes of CO ₂ equivalent / INR	2.47 x 10⁻⁰⁷	2.93 x 10⁻⁰⁷
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	Metric tonnes of CO ₂ equivalent / USD PPP	5.10 x 10⁻⁰⁶	6.05 x 10⁻⁰⁶
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Cannot be calculated due to the diverse nature of products manufactured		
Total Scope 1 and Scope 2 emission intensity (optional)	Not Calculated		

Note: Scope 1 Emissions calculations are based on factors and equations from WRI's GHG Protocol, EPA.Gov, DEFRA, and IPCC's fifth assessment report. Factors as per Stationary Combustion (2006 IPCC guidelines) have been used for fuels including diesel and PNG for generators, PNG and LPG for process use and LPG for canteen. Factors as per Mobile Combustion (2006 IPCC guidelines) have been used for both diesel and petrol company-owned vehicles. Scope 2 emissions for operations are calculated based on the Grid Electricity Emission Factors released by Central Electricity Authority, Government of India, CO₂ baseline database for Indian Power Sector, Version 21, November 2025.

*FY2024-25 data for Scope 2 emissions has been restated and corrected based on reclassified and data.

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency. (Y / N). If yes, name of the external agency. No

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

The Company recognises the impact of climate change and the need for GHG reduction as an integral part of its commitment to responsible business conduct. The Company has implemented several energy efficiency initiatives across its operations. The Company is increasing the share of renewable energy in its energy mix through the commissioning of a 500 KVA solar power plant. Energy management systems have been implemented across operations. Old motors have been replaced with high-efficiency IE4 motors. Variable Frequency Drives (VFDs) have been installed to optimise energy usage. Motor optimisation initiatives have been undertaken to improve efficiency. Air compressor management practices have been strengthened to reduce energy consumption.

A significant portion of the Company's GHG emissions arises from product usage. To address this, the Company is focusing on improving the energy efficiency of its products through:

- Development of rapid heating technology in water heaters, enabling up to 10% energy savings while meeting BEE 5-star standards
- Transition to BEE star-rated fans, including adoption of energy-efficient BLDC fans that consume up to 50% less energy than conventional models

Further details on energy conservation and operational efficiency initiatives are provided in the "Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo" section (Annexure E of Board's Report) of the Annual Report and Principle 6 Leadership Indicator 4 of the BRSR.

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)	114.10	121.55
E-waste (B)	2.84	1.58
Bio-medical waste (C)	0.05	0.03
Construction and demolition waste (D)	0.00	5.00
Battery waste (E)	0.00	0.00
Radioactive waste (F)	0.00	0.00
Other Hazardous waste. Please specify, if any. (G)	132.11	207.69
Other Non-hazardous waste generated (H) . Please specify, if any. (Break-up by composition, i.e. by materials relevant to the sector)	8,215.52	8,476.07
Total (A+B + C + D + E + F + G + H)	8,464.62	8,811.92
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	2.54 x10⁻⁰⁷	2.85 x10⁻⁰⁷
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	5.25 x10⁻⁰⁶	5.88 x10⁻⁰⁶

Parameter	FY 2025-26	FY 2024-25*
Waste intensity in terms of physical output	Cannot be calculated due to the diverse nature of products manufactured	
Waste intensity (optional)	Not Calculated.	
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	0.00	0.00
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	8,202.94	8,501.60
Total	8,202.94	8,501.60
For each category of waste generated, the total waste disposed by the nature of the disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0.05	0.03
(ii) Landfilling	261.63	310.28
(iii) Other disposal operations	0.00	0.00
Total	261.68	310.32

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

*FY 2024-25 data is restated due to changed approach and methodology while reporting the non-hazardous waste in alignment with the Industry Standards Forum (ISF).

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

The Company has established robust waste management practices in compliance with applicable regulations, including the Hazardous Waste Management Rules. All hazardous waste generated is handled, stored, transported, and disposed of through authorised recyclers in accordance with statutory provisions and consent conditions. The Company ensures that waste generation and disposal remain within the limits prescribed by the pollution control board. The Company also complies with EPR requirements under CPCB guidelines, ensuring environmentally sound management of post-consumer waste. The procedures for product take-back and for meeting EPR compliance obligations are detailed under Principle 2, Essential Indicators 3 and 4. All raw materials used by the Company are compliant with RoHS (Restriction of Hazardous Substances) guidelines, ensuring that hazardous and toxic substances are eliminated in the finished goods. The Company also focuses on minimising waste generation by improving processes, examples of which include:

- Elimination of shrink wrapping from secondary packaging to reduce plastic waste.
- Replacement of masking films with chrome plating processes to reduce material waste.
- Yield of material has increased because of investment in stamping presses using a progressive tool.

As part of its initiatives to reduce the use of hazardous and toxic substances, the Company has implemented:

- Transition from ink-based printing to laser printing has eliminated ink-related hazardous waste.
- Replacement of solder with aluminium clips to reduce hazardous solder waste.

These initiatives demonstrate the Company's commitment to sustainable operations through waste minimisation, responsible material substitution, and continuous process optimisation.

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:

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

12. Details of Environmental Impact Assessments (“EIA”) of projects undertaken by the entity based on applicable laws, in the current financial year:

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

13. Is the entity compliant with the applicable environmental law/regulations/guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act, and rules thereunder (Y / N). If not, provide details of all such non-compliances in the following format:

S. No.	Specify the law/ regulation/guidelines that were 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
No instances of non-compliances under applicable environmental law/ regulations/ guidelines were recorded.				

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 - Faridabad - Plot 11 and Plot 59
- (ii) Nature of operations - Manufacturing
- (iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	22,774.06	26,113.71
(iii) Third-party water	6,625.44	5,314.29
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	29,399.50	31,428.00
Total volume of water consumption (in kilolitres)	18,433.29	20,128.56
Water intensity per rupee of turnover (Water consumed / turnover)*		
Water intensity (optional) - The relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	-	-
- No treatment		
- With treatment - Tertiary Level		
(ii) Into Groundwater	-	-
- No treatment		
- With treatment - please specify the level of treatment		
(iii) Into Seawater	-	-
- No treatment		
- With treatment - please specify the level of treatment		
(iv) Sent to third parties		
- No treatment		
- With treatment - please specify the level of treatment	10,966.21	11,299.44
(v) Others	-	-
- No treatment		
- With treatment - please specify the level of treatment		
Total water discharged (in kilolitres)	10,966.21	11,299.44

*The Company does not disclose revenue by plant, and hence, the water intensity per rupee has not been disclosed.

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency. (Y / N). If yes, name of the external agency. No

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	MTs of CO ₂ Equivalent		
Total Scope 3 emissions per rupee of turnover			
Total Scope 3 emission intensity (optional)			

The Company will inventory its Scope 3 emissions in due course.

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency. (Y / N). If yes, name of the external agency. No

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

Not Applicable

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

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with a summary)	Outcome of the initiative
1.	Energy Efficiency	<ul style="list-style-type: none"> ▪ Implemented Variable Frequency Drives (VFDs) across ~80% of lighting plant machines and air washers ▪ Introduced a centralised air compressor panel integrated with VFD systems ▪ Replaced motors above 20 HP with high-efficiency IE4 motors ▪ Installed capacitor banks to improve power factor and reduce losses ▪ Adopted IGBT-based smart solutions for enhanced energy control ▪ Optimised compressed air systems, including the installation of a 60 CFM compressor in Hyderabad for idle operations ▪ Achieved ~16 kW load reduction through process improvements (e.g., shrink wrap removal) ▪ Undertook gas line maintenance and gas burner efficiency optimisation at Faridabad ▪ Installation of air guns and root air blowers ▪ Implementation of PNG generator and dual fuel kits. ▪ Installation of timers for air conditioning and lighting improved operational efficiency by aligning usage with actual requirements. ▪ Enhanced planning in tool room operations 	<ul style="list-style-type: none"> ▪ Total Energy intensity has decreased by 6.70% ▪ Details of improvements from specific initiatives are available in Annexure E of the Boards Report "Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo".
2.	Waste Management	<ul style="list-style-type: none"> ▪ Eliminated shrink wrapping in packaging to reduce plastic waste ▪ Transitioned from ink-based printing to laser printing to eliminate ink waste ▪ Replaced solder with aluminium clips in assembly to reduce hazardous waste ▪ Invested in advanced machinery at Faridabad to minimise overall waste generation ▪ Co-processing of waste paint sludge. 	<ul style="list-style-type: none"> ▪ Overall Waste intensity has decreased by 10.66% ▪ Reduction in packaging material usage ▪ Improved logistics and handling efficiency ▪ Potential cost savings through optimized material procurement and reduced packaging requirements

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with a summary)	Outcome of the initiative
3.	Water Management	<ul style="list-style-type: none"> ▪ ZLD facility at Hyderabad plant with advanced electrical evaporation and a system designed to reprocess and recover process wastewater ▪ RO reject utilised for domestic purposes ▪ DM water plant commissioned at the Faridabad plant. ▪ An Ultrafiltration (UF) Plant has been set up within the Sewage Treatment Plant (STP) to conduct additional filtration of wastewater 	<ul style="list-style-type: none"> ▪ Details of improvements from specific initiatives are available in Annexure E of the Boards Report "Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo". ▪ Overall Water intensity has decreased by 19.54% ▪ Estimated annual saving of ~6,500 KL of purchased water.
4.	R&D Simulation Software and AI application in Design	Simulation software access AI tools are used for rapid visualisation, design structuring, validation and reliability testing.	Accelerated design cycles through quicker visualisation, while improving validation and performance accuracy. Reduction in physical prototyping and material use.

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

Yes, the Company has established a structured Business Continuity and Disaster Management (BCP/DR) framework to ensure operational resilience in line with its Risk Management Policy. This includes appropriate protection for people, physical infrastructure and other assets. Fire drills and emergency preparedness exercises are routinely conducted at plants and offices, while Emergency Response Teams (ERT) undergo rigorous training in firefighting, rescue operations, and first aid. Onsite emergency protocols equip ERT teams to handle emergencies within and beyond company premises.

From an IT perspective BCP/DR covers critical systems including Systems, Applications, Data Centre infrastructure and Software-as-a-Service (SaaS) applications. All systems are supported by redundant infrastructure. The Enterprise Resource Planning (ERP) system, being the most critical system, is backed by a Disaster Recovery (DR) site in Hyderabad, with a Recovery Time Objective (RTO) of one hour and Recovery Point Objective (RPO) of four hours. Controls, monitoring tools, and escalation protocols are established for ERTs and led by the Chief Information Security Officer (CISO) and IT Head for supporting incident management for IT. The IT environment is strengthened through firewall redundancy, Secure Access Service Edge (SASE) architecture, and Zero

Trust Network Access (ZTNA). Network resilience is supported through Internet Leased Line (ILL) and Multi-Protocol Label Switching (MPLS). Data protection is ensured through daily backups using Veeam and Commvault across on-site and cloud platforms. Physical resilience measures include dual power feeds, Uninterruptible Power Supply (UPS), and diesel generators. Regular backup restoration and annual Disaster Recovery (DR) drills are conducted. Application-level BCP is under development, with cloud migration planned.

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

The Company has implemented strict protocols to ensure RoHS compliance across its value chain.

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

41.00%

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

- (a) By the listed entity- None
- (b) By the top ten (in terms of value of purchases and sales, respectively) value chain partners - None

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.**

OEL is affiliated with five (5) trade and industry chambers/associations.

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

Sr No	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State / National)
1	The Indian Fan Manufacturers Association	
2	Electric Lamp and Component Manufacturers Association	
3	Indian Electric and Electronics Manufacturers Association	National
4	Electrical Research & Development Association	
5	Consumer Electronics and Appliances Manufacturers Association	

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 corrective action was taken, as no regulatory authorities issued any adverse orders during the financial year 2025-26.		

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

S. No.	Public Policy advocated	Method resorted to such advocacy	Whether information is available in the public domain (Yes / No)	Frequency of review of Board (Annually / Half Yearly / Quarterly / Others- Please Specify)	Web Link- if available
--------	-------------------------	----------------------------------	--	--	------------------------

The Company actively engages with the industry associations it is a part of. The focus is on contributing towards regulatory issues, including EPR for E-Waste Management, the Bureau of Energy Efficiency Star Rating ratcheting framework, among others. Company leadership actively contributes to association forums, including leading technical committees that help set industry standards, focusing on the public good. The Company plays an active role in leading industry association committees and facilitates associations' representations to related ministries. These engagements cover best practices sharing, consensus building and submission of technical inputs to the regulatory bodies.

The Company's Code of Conduct and Code of Ethical Standards and Behavioural Conduct guide all interactions with these associations. The executive leadership drives these engagements, and any material matters are periodically reviewed by the Board of Directors.

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 the project	SIA Notification No.	Date of notification	Whether conducted by an independent external agency (Yes / No)	Results communicated in the public domain (Yes / No)	Relevant web link
Not Applicable					

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

Name of the project for which R&R is ongoing	State	District	No. of Project Affected Families (PAF)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (in INR)
Not Applicable					

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

The Company has instituted a formal mechanism to receive, record, and redress grievances from community stakeholders in a structured and time-bound manner. Community members and CSR beneficiaries may raise concerns through a dedicated email ID (marcom@orientelectric.com). Additionally, each manufacturing plant maintains a grievance register to capture issues raised by local communities in the vicinity of operations. All grievances are logged and reviewed by the concerned teams, and appropriate action is taken based on the nature of the concern, with escalation to senior management where required. Concerns relating to CSR initiatives, including feedback on project implementation or implementing agencies, are also actively encouraged and reviewed.

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

	FY 2025-26	FY 2024-25*
Directly sourced from MSMEs / small producers	30.46	28.90
Directly from within India	98.01	97.38

Note: All calculations are as per guidance from the Industry Standards Note in BRSR Core (SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024).

*FY2024-25 values have been restated based on reclassified and recategorized data in alignment with Industry Standards Forum (ISF)

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

Location	FY 2025-26	FY 2024-25*
Rural	0.00	0.00
Semi-urban	5.37	5.52
Urban	16.61	15.07
Metropolitan	78.03	79.41

Note: All calculations are as per guidance from the Industry Standards Note in BRSR Core (SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024).

*FY2024-25 values have been restated based on the addition of other than permanent employees, and corrected based on reclassified and recategorized data.

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 the 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:

S. No.	State	Aspirational District	Amount spent (In INR)
Not Applicable			

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

No

- (b) From which marginalised / vulnerable groups do you procure?

Not Applicable

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

Not Applicable

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

S. No.	Intellectual Property based on traditional knowledge	Owned / Acquired (Yes / No)	Benefit shared (Yes / No)	Amount spent (In INR)
Not Applicable				

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

Name of Authority	Brief of Case	Corrective Action Taken
Not Applicable		

6. Details of beneficiaries of CSR Projects:

Sr No	Projects	Total Beneficiaries	% of beneficiaries from vulnerable and marginalised groups
1	Ujjwal - Electrician Upskilling	4000+	60-70% (economically weaker informal workers)
2	Gift A Toilet - Sanitation Support for Girls	400+	100% (rural school-going girls)
3	Cancer Care Centre (Rukmani Birla Hospital)	0	High - focus on underprivileged patients
4	Cooling Solutions in Animal Shelters	NA (animal welfare)	NA (non-human beneficiaries)

PRINCIPLE 9

Businesses should engage with and provide value to their consumers in a responsible manner

Essential Indicators

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

The Company has implemented a structured grievance redressal mechanism to receive, track, and resolve consumer complaints and feedback across multiple channels. A defined escalation mechanism is in place to ensure that unresolved issues are referred to higher management or specialised teams, as required. Further, customer feedback is captured through follow-up calls and surveys to assess satisfaction levels and support effective closure of complaints.

Consumers may register complaints through a dedicated toll-free helpline (9667121111), which is managed by the service team to ensure timely resolution. For non-voice support, concerns can be raised via email at customer.connect@orientelectric.com. The Company's website also provides an online interface for direct complaint registration and tracking. In addition, real-time assistance is available through WhatsApp-based support (88263 13838). For loyalty program-related concerns, a separate helpline (18001035760) and email id info@orientconnect.in are available, wherein tickets are raised, closed, and updates are communicated to members (retailers and electricians) via email and phone. Complaints received through social media platforms such as Twitter (X), Facebook, LinkedIn, and Telegram are monitored and categorised as medium-priority grievances. Complaints received via email or the website are treated as normal priority and addressed through defined workflows under the Voice of Customer (VOC) framework. The Company also participates in the National Consumer Helpline (NCH) Convergence programme, with such complaints being treated as high priority.

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

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

* All packaging contains packaging recycling information. Given the nature of the industry, product disposal information is after a relatively longer period of time.

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

	FY 2025-26		Remarks	FY 2024-25		Remarks
	Received during the year	Pending resolution at the end of the year		Received during the year	Pending resolution at the end of the year	
Data privacy	Nil	Nil		Nil	Nil	None
Advertising	Nil	Nil		Nil	Nil	None
Cyber-security	Nil	Nil		Nil	Nil	None
Delivery of essential services	Nil	Nil		Nil	Nil	None
Restrictive Trade Practices	Nil	Nil		Nil	Nil	None
Unfair Trade Practices	Nil	Nil		Nil	Nil	None
Others	24,26,373	6,034	Will be resolved within TAT	21,71,847	6,107	Resolved in FY2025-26

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

	Number	Reasons for recall
Voluntary recalls	Nil	Not Applicable
Forced recalls	Nil	Not Applicable

5. Does the entity have a framework/policy on cybersecurity and risks related to data privacy? (Yes / No) If available, provide a web link to the policy.

Yes, the Company has established a structured framework for managing cybersecurity risks and safeguarding data privacy, aligned with the National Institute of Standards and Technology (NIST) Cybersecurity Framework. The protocol of Identify, Protect, Detect, Respond, Recover is followed and is governed under its Enterprise Risk Management framework with periodic reviews. The framework covers risks such as unauthorised access, data breaches, ransomware, phishing, and third-party risks, supported by continuous monitoring, vulnerability assessments, and penetration testing.

Key controls include role-based access and strong authentication, Privileged Identity and Access Management (ARCON PIM/PAM), endpoint protection (SentinelOne), patch management (Zoho ManageEngine), regular VAPT (Comolho), and Data Loss Prevention (DLP) monitoring. Data protection measures cover access controls, encryption, backup and recovery, and lifecycle governance, supported by defined incident response protocols, vendor risk assessments, and employee awareness programmes. The Company has completed a third-party assessment of its processes under the Digital Personal Data Protection Act and is in the process of implementation of key measures.

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; recurrence of instances of product recalls; penalty/action taken by regulatory authorities on safety of products/services.

During the reporting period, no complaints were received regarding advertising and the delivery of essential services, cybersecurity and customer data privacy, or the recurrence of product recall instances. Accordingly, no corrective actions were required or initiated in relation to these matters.

7. Provide the following information relating to data breaches:

- a. Number of instances of data breaches along with impact:** Nil
- b. Percentage of data breaches involving personally identifiable information of customers:** Nil
- c. Impact, if any, of the data breaches:** Nil

Leadership Indicators

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

The Company's products and services information is accessible through multiple channels to ensure a wide and convenient consumer reach. Customers can access detailed product information on the Company website the Company's official website: <https://orientelectric.com>. In addition, products are available and showcased across major e-commerce platforms such as Amazon and Flipkart, as well as modern retail channels, including Croma and Reliance Retail. The Company also leverages quick commerce platforms, particularly for its appliances segment, to enhance accessibility and faster reach to customers.

To strengthen engagement with channel partners, the Company has developed a dedicated dealer and influencer connect platform, the "Orient Smart" mobile application. Further, product information, new launches, and catalogues are regularly shared with dealers through WhatsApp groups, along with pricing and updates communicated via email. These multiple platforms ensure seamless dissemination of product-related information across both customers and business partners.

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

As a consumer-focused brand, the Company is committed to providing appropriate guidance on the safe and responsible usage of its products and has implemented the following measures:

- **Regulatory Compliance:** Ensuring strict compliance with all applicable product safety and labelling regulations, enabling accurate, reliable and legally compliant information regarding the safe and proper use of its products.
- **Labelling and Packaging:** Prominent display of product safety and handling instructions.
- **User Manuals and Guides:** Comprehensive user guide outlining safe and responsible usage practices, including installation or assembly, maintenance requirements and basic troubleshooting guidance.
- **Customer Service Support:** Dedicated omni-channel service support (including phone, email and other digital platforms) to address product usage and safety queries.

- **Electrician Engagement and Authorised Service Network:** Structured engagement with electricians, supported by a robust authorised service network to ensure correct installation practices, adherence to safety guidelines, timely after-sales service, and effective troubleshooting at the last mile.

In addition, appropriate information is displayed on point-of-sales materials, catalogues, Website, etc.

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

The Company's operations are not covered under the provisions of the Essential Services Maintenance Act (ESMA). It has established appropriate communication mechanisms for informing its consumers about any risk of disruption or discontinuation of its services on its website. The Company informs its channel partners about discontinued products and models through WhatsApp and has appropriate protocols to ensure continued service and spare parts for any discontinued products.

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

Yes. The Company, where relevant, provides additional product information such as energy efficiency, product features, and usage guidance, over and above statutory requirements. All applicable regulatory requirements, including those under the Bureau of Indian Standards Act, 2016, the Legal Metrology Act, 2009, and Bureau of Energy Efficiency (BEE) norms, are duly complied with.

Yes. The Company has implemented a Net Promoter Score (NPS) survey framework (rolled out from September 2025) to assess consumer satisfaction, brand perception, and loyalty across the end-to-end customer journey. The survey covers key touchpoints including pre-purchase (website experience, in-store moments of truth), post-purchase (consumer care experience, product installation, e-warranty), and ownership (service call experience). The NPS score has shown consistent month-on-month improvement reflecting strengthened customer satisfaction and experience across key interaction points.

Disclaimer: In case of any discrepancy in data submitted via XBRL, data reported in this BRSR REPORT shall prevail.

CKA Birla Group



Orient Electric Limited

Registered Office:

Unit VIII, Plot No. 7, Bhoinagar,
Bhubaneswar-751012, Odisha

Phone: 0674-2396930

Corporate Office:

240, Okhla Industrial Estate Phase - III
New Delhi - 110 020, India

Helpline: 1800 103 7574 (Toll-Free)

Email: investor@orientelectric.com | customer.connect@orientelectric.com

Website: www.orientelectric.com

Follow us on:     