Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity:

1.	Corporate Identity Number (CIN) of the Listed Entity	L15136KA1996PLC021007
2.	Name of the Listed Entity	ORKLA INDIA LIMITED
3.	Year of incorporation	1996
4.	Registered office address	No.1, 2nd & 3rd Floor, 100 Feet Inner Ring Road Ejipura, Ashwini Layout, Vivek Nagar, Bengaluru, Karnataka, India, 560047
5.	Corporate address	No.1, 2nd & 3rd Floor, 100 Feet Inner Ring Road Ejipura, Ashwini Layout, Vivek Nagar, Bengaluru, Karnataka, India, 560047
6.	E-mail	investors@orklaindia.com
7.	Telephone	080-40812100
8.	Website	www.orklaindia.com
9.	Financial year for which reporting is being done	2025-26
10.	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited and BSE Limited
11.	Paid-up Capital	INR 136,989,230
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Ms. Ankita Sharma - Head of Sustainability Telephone: 080-40812100 Email: contactus@orklaindia.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).	The Company is reporting on a Standalone basis
14.	Name of assessment or assurance provider	No independent assurance of the BRSR has been undertaken for the reporting year. However, the Company has ensured that the information disclosed is prepared in alignment with its internal data governance and quality control processes.
15.	Type of assessment or assurance obtained	Not Applicable

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.	Sale of Finished goods (manufacturing, marketing, and sale of packaged food products in India)	Orkla India Limited (Orkla India / "The Company") operates in the fast-moving consumer goods (FMCG) sector and is engaged in the manufacture, marketing, and sale of packaged food products in India and international markets. The Company focuses on delivering high-quality and safe food products through efficient manufacturing processes and a strong domestic distribution network.	100%

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

S. No	Product/Service	NIC Code	% of total Turnover contributed
1	Grinding and processing of spices	10795	70.2%
2	Other semi-processed, processed or instant foods n.e.c.	10799	19.1%
3	Manufacture of macaroni, noodles, couscous and similar farinaceous products	10740	5.1%

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	8	7	15
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	PAN India* (28 states and 8 Union Territories)
International (No. of Countries)	45**

* Orkla India serves customers across India, with a strong presence in key markets including Karnataka, Andhra Pradesh, Telangana, Kerala.

** The Company exports its products to 45 countries, with major international markets including the Gulf Cooperation Council (GCC), the US, Canada, the UK, Australia and New Zealand.

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

Exports contributed 21% to the total turnover of the Company during the reporting period.

c. A brief on types of customers

The Company has a broad and expansive distribution network that is instrumental to its operations, particularly in its core markets within South India, while also maintaining a pan-India presence in large cities, operates primarily under a business-to-business (B2B) model, wherein its products are sold exclusively to distributors. These distributors, in turn, supply products to retailers and e-commerce channels across domestic and international markets. In Kerala, the company has a direct distribution network, where it leverages deep-rooted local relationships to enhance its market reach and availability. This includes utilising delivery vans operated by the company as well as by distributors. In certain cases, the company delivers finished products directly from its warehouses to the final seller, typically for large modern trade partners, e-commerce partners and quick commerce partners. In these instances, there is no authorised distributor acting as an intermediary between the Company and the modern trade, quick commerce or e-commerce partner.

By adopting a partnership driven approach and enabling distributors through consistent engagement and product support, the Company enhances sales volumes, market penetration, and operational efficiency, while maintaining cost effective customer acquisition.

IV. Employees:

20. Details as at the end of 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)	889	698	79%	191	21%
2.	Other than Permanent (E)	33	25	76%	8	24%
3.	**Total employees (D + E)**	**922**	**723**	**78%**	**199**	**22%**
		WORKERS				
4.	Permanent (F)	1264	666	53%	598	47%
5.	Other than Permanent (G)	21	21	100%	0	0%
6.	**Total workers (F + G)**	**1285**	**687**	**53%**	**598**	**47%**

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)	2	2	100%	0	0%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	**Total differently abled employees (D + E)**	**2**	**2**	**100%**	**0**	**0%**
	DIFFERENTLY ABLED WORKERS					
4.	Permanent (F)	17	7	41%	10	59%
5.	Other than permanent (G)	0	0	0%	0	0%
6.	**Total differently abled workers (F + G)**	**17**	**7**	**41%**	**11**	**59%**

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors (BoD)	8	3	37.5
Key Management Personnel (KMP)	3	1	33.3

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	24%	16%	23%	23%	10%	20%	35%	11%	31%
Permanent Workers	15%	8%	12%	12%	17%	15%	14%	5%	10%

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

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

S. No	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Orkla Asia Pacific Pte Ltd	Holding Company	-	No
2	Orkla IMEA Trading LLC	Subsidiary Company	100	No
3	Pot Ful India Private Limited	Associate Company	29.9	No
4	Clean Max Aurora Private Limited*	Associate Company	26	No
5	Eastern Condiments Middle East & North Africa FZC	Joint Venture	50	No

***Note:** Clean Max Aurora has not been identified as an Associate in the Consolidated Financial statements in accordance with Ind As 28 Investment in Associates and Joint Ventures' as the Company does not have significant influence over the operations of Clean Max Aurora Private Limited.

VI. CSR Details:

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

(ii) Turnover (in INR million): 24,638.9

(iii) Net worth (in INR million): 21,356.9

VII. Transparency and Disclosures Compliances:

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes contactus@orklaindia.com	Nil	Nil	None	Nil	Nil	None
Investors (other than shareholders)	Yes investors@orklaindia.com The Investors can initiate dispute resolution through the ODR portal at https://smartodr.in/login and the same can also be accessed through the Company's website at https://www.orklaindia.com/investor-contact/	17	Nil	None	Nil	Nil	None
Shareholders	Yes investors@orklaindia.com In addition to the above, shareholders may also post their grievances with the stock exchanges on www.scores.gov.in and can access the Company's website at https://www.orklaindia.com/investor-contact/	Nil	Nil	None	Nil	Nil	None
Employees and workers	Yes https://www.orklaindia.com/wp-content/uploads/sites/3/2025/06/Whistleblower-Policy.pdf	4	Nil	The Company received four complaints through the grievance redressal mechanism (WB), of which all have been resolved.	1	Nil	None
Customers	Yes contactus@orklaindia.com	282	1	The Company received 282 complaints through the grievance redressal mechanism, of which one complaint remains pending as the customer is currently out of the country and a response is awaited.	423	Nil	None
Value Chain Partners	Yes contactus@orklaindia.com	Nil	Nil	None	Nil	Nil	None
Other (please specify)							

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

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

Approach to Identification of Material ESG Issues

In line with its commitment to responsible growth, transparency, and long-term value creation, Orkla India has adopted a structured and forward-looking approach to identifying its material environmental, social, and governance (ESG) issues.

In 2024, the Company undertook a Double Materiality Assessment (DMA) to identify and prioritise ESG topics that are most significant to both the business and its stakeholders. The assessment evaluated ESG matters from two complementary dimensions:

The actual and potential impacts of the Company's operations on the environment and society.

Financial risks and opportunities arising from ESG factors that could influence business performance over short, medium, and long term.

The materiality assessment was informed by a comprehensive methodology comprising desktop research, stakeholder identification and engagement, internal workshops, and management inputs. Inputs from key internal and external stakeholders including employees, suppliers, customers, and regulators were considered to ensure that the outcomes reflect stakeholder expectations, regulatory considerations, and the Company's strategic priorities.

Based on this assessment, the following ESG topics were identified as material for Orkla India and form the basis of disclosures in this report:

Environmental Topics

- Climate Change
- Resource Use and Circular Economy

Social Topics

- Health and Nutrition
- Occupational Health and Safety
- Responsible Sourcing
- Training and Skill Development
- Safe Products

Governance Topics

- Business Conduct

The identified material topics guide the Company's sustainability focus areas, risk management approach, and governance mechanisms. They also support the integration of ESG considerations into business strategy and decision-making, enabling Orkla India to enhance resistance, strengthen stakeholder trust, and drive sustainable long-term value creation.

S. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Climate Change	R	Climate change is a material topic for Orkla India due to its potential impact on operations, supply chain continuity, and long-term sustainability objectives. Increasing frequency of extreme weather events and evolving climatic conditions may affect the availability of key raw materials and disrupt the supply chain. Additionally, tightening regulations on emissions and energy efficiency may result in higher compliance and transition costs.	Reduction in GHG emissions through: • Increase in share of renewable energy. • Investment in low-carbon technologies	**Negative (short term):** Capital expenditure associated with low carbon technologies **Positive (long term):** Reduced emissions, improved energy efficiency, and benefits from low-carbon technologies.

S. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	Responsible Sourcing	R & O	Responsible sourcing is vital for Orkla India, ensuring the sustainability and ethical integrity of its supply chain. By prioritizing fair treatment and payment for suppliers, it supports their livelihoods, mitigates risks related to labour disputes, and enhances its reputation for transparency and social responsibility.	• Promoting sustainable agricultural practices to enable farmers to adopt climate resilient and resource efficient methods.	**Negative:** Financial impact arising from agricultural commodity price volatility and investments required for traceability systems. **Positive:** Enhanced supplier engagement on human rights, business ethics, and responsible sourcing practices.
3	Nutrition & Health	O	With rising demand for nutritious, safe, and responsibly sourced products, Orkla India must enhance nutritional value while meeting food safety standards. Focusing on these areas strengthens brand reputation, builds consumer trust, and aligns with global trends toward healthier eating, driving competitiveness and supporting sustainability goals.	• In products with high content of salt, sugar and/or saturated fat work towards reducing the content of these ingredients.	**Positive:** Opportunity to create a positive impact on consumer health and well-being while strengthening brand trust.
4	Resource Use & Circular Economy	R & O	Resource efficiency directly impacts operational efficiency, cost management, and environmental sustainability. Efficient use of resources like water, energy, and raw materials reduces waste and optimizes production, lowering costs and supporting sustainability goals. Circular economy practices such as reusing and recycling improve Orkla India's environmental footprint, reduce reliance on finite resources, and align with regulatory and consumer demands, ensuring resilience and competitiveness in the future.	• Switching to recyclable packaging and optimizing packaging in the current portfolio. • Orkla India is responsible for ensuring recycling or co-processing of plastic waste equivalent to the quantity generated annually. Extended Producers Responsibility (EPR) liabilities are fulfilled in line with the action plan submitted to the Central Pollution Control Board.	**Negative:** Cost implication due to switching to recyclable packaging alternatives and in establishing circular models. **Positive:** Reduced waste.

S. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Safe Products	R & O	It significantly affects consumer health and Orkla India's reputation. By prioritizing the safety and quality of its food offerings, it builds trust and loyalty among consumers while ensuring compliance with regulatory standards, reducing legal risks and enhancing market credibility. This emphasis on product safety addresses rising consumer demands for transparency in food production, ultimately safeguarding consumer well-being.	• Adherence to stringent internal food safety standards remains a core priority • Compliance with Orkla Food Safety Standards (OFSS) across operations.	**Negative:** Any lapse in food safety or quality could result in serious health impacts, regulatory action, and reputational harm **Positive:** Strong product safety and quality standards lead to consumer trust and repeat purchases
6	Occupational Health & Safety	R & O	It is crucial for Orkla India, impacting employee well-being, operational efficiency, and regulatory compliance. A safe work environment reduces accidents, enhances productivity, and minimizes operational disruptions. By prioritizing health and safety, Orkla India fosters a culture of care that enhances employee morale and retention, ensures legal compliance, and reinforces its reputation as a responsible employer.	• Strong focus on safety trainings, monitoring and safe practices across all facilities and offices. • Promoting employee wellbeing and mental health through focused engagement programmes.	**Negative:** Unsafe workplaces can lead to lower productivity and employee trust. **Positive:** Safe work environment improves productivity, employee engagement and motivation.
7	Business Conduct	R & O	Business conduct is crucial for Orkla India, impacting its reputation and operational integrity. By ensuring transparency and adhering to a robust code of conduct, it builds trust among stakeholders while maintaining compliance with laws and regulations, thus reducing risks of legal penalties and reputational damage. This commitment to ethical practices enhances market competitiveness by attracting socially responsible investors and consumers.	• The Company will conduct regular audits and compliance checks, use tools for tracking, and ensure vendor due diligence and ethical practices to minimize risks and maintain stakeholder trust.	**Negative:** Ethical violations or non-compliance with the Code of Conduct (fines, legal costs, loss of investor trust) **Positive:** Strong adherence to business conduct standards reinforces stakeholder trust, enhances corporate reputation, and supports long-term value creation by ensuring ethical, transparent, and compliant operations.
8	Training & Skill Development	O	Training and development are essential for Orkla India, enhancing employee productivity and fostering a culture of continuous improvement. By investing in comprehensive initiatives, Orkla India equips its workforce with the skills needed for greater efficiency and job satisfaction, resulting in higher retention and engagement.	NA	**Positive:** Employee training will improve productivity and enhance individual skills which will lead to higher job satisfaction.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	N	Y	Y	Y	Y	N	Y	Y
c. Web Link of the Policies, if available	https://www.orklaindia.com/governance/policies/								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4. Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The Company's manufacturing facilities are certified under globally recognized standards such as BRCGS and ISO 22000, demonstrating Orkla India's strong commitment to quality and food safety. The company has adopted internal policies, management systems, and group-level standards that are aligned with the intent and requirements of relevant national and international frameworks								
	Orkla Code of Conduct; Anti-Bribery and Anti-Corruption (ABAC) Policy; Whistle Blower Policy; SEBI (LODR) Regulations	Orkla Food Safety Standards (OFSS); Food Safety and Standards Act, 2006; FSSAI Regulations	Orkla Environment, Health & Safety (EHS) Manag ement System aligned with ISO 14001 & ISO 45001 principles (not certified); applicable Indian labour laws Great Place to Work certified Dec 2025	Internal stakeholder engagement processes	Vendor Code of Conduct; internal people policies aligned with applicable human rights and labour laws	Orkla EHS Management System aligned with ISO 14001 principles (not certified); compliance with Indian environmental laws	SEBI regulations; engagement through recognised industry associations	CSR Policy aligned with Companies Act, 2013; Schedule VII	Food Safety and Standards (Labelling and Display) Regulations; Legal Metrology (Packaged Commodities) Rules

5. Specific commitments, goals and targets set by the entity with defined timelines, if any.

Orkla India established a sustainability Plan under "Plan Nurture" emphasizing on 4 pillars - Nurturing Planet (to protect the environment for greener operations), Nurturing People (to empower the people linked to the business to drive positive change both workplaces and to promote taste and health), Nurturing Governance & Ethics (Build a culture of integrity in everything we do), Nurturing Communities (Enriching communities by creating positive impact). Focusing on these pillars, the Company have defined it's ambition for 2030:

Nurturing planet

- **Renewable electricity transition:**

  Orkla India has set a strategic ambition to progressively increase the share of renewable electricity across its operations. The Company continues to work towards increasing renewable electricity adoption across other locations.

- **Recyclable Packaging:**

  Orkla India has an ambition to move to 100% recyclable packaging by 2030 to ensure circularity.

- **Water Positive:**

  Orkla India's aspiration is to become water positive by 2030 through responsible water stewardship.

Nurturing People

- **Ensuring Safe Product:**

  The Company are committed to maintaining food safety quality and compliance across all its operations by following local, global and Orkla's Food Safety Standards (OFSS). Through this, the Company ensures that all products are 100% safe for its consumers.

- **Commitment to Zero Accidents:**

  Orkla India strive to create a safe and healthy workplace by promoting a strong safety culture and implementing preventive safety measures to achieve zero accidents across all operations.

- **Training coverage for employees**

  In Learning and development, all initiatives are categorized into two key areas: Compliance and Non-Compliance. Compliance training (including EHS programs in Factory) has a target of achieving 100% coverage, ensuring that all employees complete mandatory regulatory and safety-related training. Non-Compliance training, which includes technical, functional, behavioral and leadership development programs, has a defined target of 70% coverage to support overall capability building and employee development.

<table>
<tr><th>Disclosure Questions</th><th>P1</th><th>P2</th><th>P3</th><th>P4</th><th>P5</th><th>P6</th><th>P7</th><th>P8</th><th>P9</th></tr>
<tr><td></td><td colspan="9">Nurturing Governance & Ethics
The Comany's shall endeavour to continue its strong ethical and anti-bribary and anti-corruption (ABAC) awareness and practices across the organisation. The objective for FY 2025-26 was to roll out ABAC training for both white-collar and blue-collar employees
To strengthen governance and encourage transparent reporting of concerns, the objective for FY 2025-26 was to establish and launch a Whistle Blower policy and reporting mechanism.
Nurturing Communities
Enriching the lives of the community
Orkla India are committed to creating meaningful and lasting positive impact in the communities it serves through locally relevant, community-centric, and sustainable interventions. As part of the Company's 2030 community ambitions, it aspires to replenish over 160 million liters of water, provide 20 million meals (accumulated) to nourish school children, positively impact 10,000 farmers through livelihood and agricultural initiatives, and facilitate plastic collection from 20 million households.</td></tr>
<tr><td>6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.</td><td colspan="9">Orkla India has made progress against its stated sustainability commitments during the reporting period, as outlined below:
Nurturing planet
Renewable electricity transition:
The Company made measurable progress towards its renewable electricity ambition during the year. All manufacturing facilities located in Karnataka transitioned to 100% renewable electricity, and renewable sources accounted for 59% of total electricity consumption for the Company during the reporting period.
Recyclable Packaging:
Orkla India's current share of recyclable packaging is 56% as the Company use paper, rigid plastics, glass, and metal. The Company drive this through packaging specification optimization, material reduction, and structural redesign. In this year, the Company have launched of MTR Prakriti, single sourced spices in recyclable packaging and performed LUP structure optimization for Eastern products that led to reduction of plastic consumption.
Nurturing People
Ensure Safe Product :
Ensuring safe products at Orkla India requires a robust end-to-end quality and food safety system, from raw material sourcing to delivery. This includes supplier approval and monitoring, strong HACCP and GMP controls, strict hygiene and allergen management, regular testing, and compliant packaging and labeling. Continuous audits, monitoring, and corrective actions ensure effectiveness, while compliance with FSSAI, BRCGS, ISO 22000, and Orkla standards aligns with global best practices. Training programs strengthened execution, and a strong food safety culture, where every employee takes ownership, ensures consistent product quality and consumer trust.
Few of the key measurement status:
OFSS Audits: All own plants green status
OFSS Suppliers: Green status
External QMS Certification Audits: Passed
Recall incidents: 0
Commitment to Zero Accidents:
Orkla India are building a safety culture through conducting training programmes and empowering employees. In the reporting year, the Company reported five accidents.
Training coverage for employees:
During FY 2025–26, the Company successfully met its Compliance training target with an overall achievement of 100%. This includes 100% EHS training coverage at the factory level and 86% completion for permanent employees and 88% completion for permanent workers for the remaining compliance training programs. For non-compliance training, the Company achieved 97% coverage against the set target of 70%, demonstrating a strong focus on employee development and capability enhancement.
Nurturing Governance & Ethics
Anti-Bribery and Anti-Corruption (ABAC) e-learning training course was successfully delivered across the organization, achieving 86% completion for white collar employees and 88% completion for blue-collar employees, driving awareness and promoting a culture of ethical conduct. In addition, dedicated ABAC training session was conducted for all Contract Manufacturing Units (CMUs) to further extend compliance awareness across key business partners and operational stakeholders.
The Company successfully launched the Whistle Blower portal and hotline, enabling secure reporting of concerns for employees as well as business partners, thereby strengthening accessibility and promoting a speak-up culture.
Nurturing Communities
Enriching the lives of the community
The Company's CSR interventions have impacted 900,000+ lives in FY 2025-26. As part of the 2030 ambitions, Orkla India have created 60 million litres of rainwater harvesting capacity, on-boarded and trained 2200+ farmers, served 2.9 million meals in this financial year.</td></tr>
</table>

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	At Orkla India, sustainability is embedded in the way it operates and creates long-term value. As ESG expectations continue to evolve, the Company is focused on strengthening its systems, improving transparency, and driving measurable progress across its operations and value chain, under the guidance of the Corporate Social Responsibility & Environmental, Social and Governance Committee (CSR & ESG Committee). During the year, Orkla India made measurable progress across key ESG priorities. As part of the Company's commitment to ethical business practices, it initiated supplier awareness and training programmes on Anti-Bribery and Anti-Corruption (ABAC) and remain on track to achieve full coverage by FY 2025-26 through a phased approach. In parallel, the Company advanced its transition towards cleaner energy, with all manufacturing facilities in Karnataka operating on 100% renewable electricity, contributing to 59% of the Company's overall electricity consumption from renewable sources during the reporting period. Orkla India continued to build organizational capability through focused employee training programmes spanning safety, compliance, and governance, achieving strong coverage in line with its internal targets. At an operational level, targeted interventions such as the deployment of air-operated diaphragm pumps have enhanced process safety and efficiency. The Company's resource efficiency efforts were further strengthened through energy-saving initiatives, including the installation of high-efficiency compressors, alongside water conservation measures such as reuse of RO reject water and rainwater utilization, and ongoing waste recycling practices. Orkla India remain committed to regulatory compliance and transparency, including timely fulfilment of Extended Producer Responsibility (EPR) obligations with the Central Pollution Control Board. Going ahead, the Company will deepen the integration of ESG into strategic decision-making, accelerate high-impact initiatives, and proactively align with emerging standards, while delivering long-term sustainable value.
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The Board of Directors of Orkla India is the highest authority responsible for providing overall oversight and strategic direction for the implementation of the Company's Business Responsibility policies. The management team, led by senior leadership, is responsible for operationalising these policies across functions and business units. This includes integrating sustainability and responsible business considerations into daily operations, monitoring performance against defined initiatives, and ensuring compliance with applicable laws, internal policies, and governance frameworks. Material business responsibility and sustainability matters, including key risks, opportunities, and progress against initiatives, are periodically reviewed by management and presented to the Board through structured updates and performance reviews. This governance structure ensures appropriate oversight, accountability, and alignment of Business Responsibility policies with the Company's strategy and long-term objectives.
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, CSR & ESG Committee is responsible for decision making on sustainability related issues.

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Y	N	Y	Y	Y	Y	N	Y	Y	The assessment is conducted on a periodic basis, typically on an annual basis. Additional reviews may be undertaken as required based on regulatory requirements, or management decisions to ensure the continued effectiveness and relevance of the Policy.								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Y	N	Y	Y	Y	Y	N	Y	Y									

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	No. During the reporting period, Orkla India did not carry out an independent assessment or evaluation of the working of its Business Responsibility or sustainability related policies by an external agency. The Company relies on internal governance mechanisms, management reviews, and functional oversight to monitor the effectiveness of its policies and practices. As the Company's sustainability management and reporting processes continue to mature, it may consider independent assessments in the future.

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

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1:

BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE.

Essential Indicators:

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors	3	Board members participated in governance and ethics-related awareness programmes, including the Code of Conduct, Insider Trading regulations, and familiarisation sessions on the Company's business and industry context. These programmes strengthened Board-level understanding of regulatory responsibilities, ethical expectations, and oversight of key business risks.	100%
Key Managerial Personnel	3	KMPs underwent training on the Code of Conduct, anti-bribery and anti-corruption practices, insider trading regulations, and leadership development programmes. These sessions reinforced ethical decision-making, compliance culture, and leadership capabilities essential for driving responsible business practices across operations.	100%
Employees other than BoD and KMPs	91	Employees and Workers participated in extensive training programmes covering workplace safety, EHS practices, food safety and quality compliance, operational excellence, digital and functional capability building, and ethics and governance. The programmes enhanced safety awareness, strengthened regulatory compliance, improved operational efficiency, and fostered a culture of integrity and continuous learning across the organisation.	95%
Workers (non-management staff)	87		97%

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 Obligations) Regulations, 2015 and as disclosed on the entity's website):**

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	Principle 1	Reserve Bank of India	20,000	Payment of Late Submission Fees (LSF) levied on account of delay in reporting of downstream investment of INR 20 million in M/s. BAMS Condiments Impex Private Limited to DPIIT through Foreign Investment Facilitation Portal on October 18, 2023.	No
	Principle 1	Reserve Bank of India	8,300	Payment of Late Submission Fees (LSF) on account of delay in Filing Form ESOP with RBI.	No

Monetary						
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
	Principle 1	Reserve Bank of India	7,500	Payment of Late Submission Fees (LSF) for delay in filing of ODI application for investment in Orkla IMEA	No
	Principle 1	Deputy Commissioner, Secunderabad STU2, Secunderabad, Telangana	20,000	Order under Section 73 of CGST Act, 2017. GSTR2A vs GSTR3B pertaining to mismatch of input tax credit for FY 2021-22	No
	Principle 1	Deputy Commissioner (ST), Special Circle, Vijayawada-3 Division, Andhra Pradesh	20,000	Order under Section 73 of CGST Act, 2017. Short payment of RCM and Credit Note considered for output reduction for FY 2021-22.	Yes
	Principle 1	Joint Commisioner State Tax, Circle C, Kota Rajasthan	607,329	Order under Section 74 and Section 50 of CGST Act, 2017. Duplication of E-way bill for FY 2018-19	Yes
	Principle 1	Superintendent, RANGE-II, DIVISION I, BELAPUR, MUMBAI, CBIC, Maharashtra	20,000	Order under Section 74 of CGST Act, 2017. Duplication of E-way bill for FY 2018-19	No
	Principle 1	Superintendent, THENI RANGE, DINDIGUL - II MADURAI, CHENNAI, CBIC	60,860	Order under Section 73 of CGST Act, 2017. Excess availment of input tax credit for FY 2021-22	No
	Principle 1	Motor Vehicles Department, Tirurangadi, Tahsildar Revenue Recovery, Devikulam Taluk	79,963	Demand Notice for Revenue Recovery under Kerala Revenue Recovery Act, 1968. Non-payment of motor vehicle tax relating to transport vehicle. The matter is now settled. The notice was issued erroneously by the authority for a vehicle which was already sold by the Company.	No
	Principle 1	Deputy Commissioner of State Tax, Taxpayer Services Division, State Goods and Services Tax Department, Idukki, Adimali, Kerala	8,480,472	Order under Section 74 of CGST Act, 2017, imposing a total demand of INR 24.6 million (GST: INR 8.5 million, Interest: INR 7.6 million and Penalty: INR 8.5 million). Misclassification of Goods relating to 'ready to cook products' for the period from FY 2018-19 till FY 2023-24.	Yes
	Principle 1	Office of the Additional Commissioner (Appeals Thane), CGST & Central Excise, Mumbai	3,134,587	Order received by the Company under Section 107 of the Central Goods and Services Tax Act, 2017, confirming the demand raised by the Assistant Commissioner, Division – IV, CGST & Central Excise, Bhiwandi Commissionerate on July 09, 2025, and as a result, the appeal filed by the Company stands dismissed. Order No. ZD2701260958507, ZD270126095808W, and ZD2701260959026 for FY 2020-21, 2021-22, and 2022-23 respectively in Form GST APL-04 for drop of appeal proceedings under Section 107 of the Central Goods and Services Tax Act, 2017. The Company has received the aforementioned orders confirming the demand of INR 6.3 million (including penalty of INR 3.1 million) towards GST liability based on non- reversal of input tax credit on damaged stock returns. This order confirms the demand raised by the Assistant Commissioner, Division – IV, CGST & Central Excise, Bhiwandi Commissionerate on July 09, 2025, and as a result, the appeal filed by the Company stands dismissed.	Yes

Monetary					
	NGRBC Principle	**Name of the regulatory/ enforcement agencies/ judicial institutions**	**Amount (In INR)**	**Brief of the Case**	**Has an appeal been preferred? (Yes/No)**
Compounding fee	Principle 1	Reserve Bank of India	168,500	Delay in filing of Form DI in connection with downstream investment in BAMS Condiments Impex Private Limited (erstwhile subsidiary of Eastern Condiments Private Limited).	No
Settlement			No settlement for FY 2025-26		

Non-Monetary				
	NGRBC Principle	**Name of the regulatory/ enforcement agencies/ judicial institutions**	**Brief of the Case**	**Has an appeal been preferred? (Yes/No)**
Imprisonment	There have been no instances of Imprisonment or Punishment for FY 2025-26			
Punishment				

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

Case Details	**Name of the regulatory/ enforcement agencies/ judicial institutions**
Issues involved 1. Tax and Interest on Short payment of RCM 2. Output reduced with Credit notes from the vendors - tax and interest charged Period Involved :2021-22 The GST Audit Department passed an order on two issues without considering the Company's detailed reply submitted during the audit proceedings. Both issues are clearly in the Company's favour based on facts and applicable provisions of law. Aggrieved by the said order, the Company have filed an appeal against the same within the prescribed time. The appeal is presently pending, and the Company are awaiting the opportunity for a Personal Hearing in the matter.	Deputy Commissioner (State Tax), Vijayawada-3 Division, Vijayawada, Plot.No.8, Fourth Floor, JRR Commercial Complex, Beside Lotus Landmark, Ayodhya Nagar, Vijayawada-520003
Duplicate E-waybill issued towards same invoices Period Involved :2018-19 The Department passed an unfavourable order on the audit findings despite the Company's having submitted all relevant documents along with detailed explanations on the issues involved. Prior to filing an appeal, and as advised by the Department, the Company approached them with complete documentation and clarifications and accordingly filed an application for rectification of the said order. The rectification application is currently under process.	Proper Officer: Joint Commissioner, State Tax, Commercial tax Dept. Circle-C- KOTA.
Classification issue on 1. PAYASAM MIX 2. DOSA POWDER 3. IDLY POWDER Period Involved :2018-19 till Aug-2023 The Kerala GST Department issued a Show Cause Notice (SCN) alleging misclassification of seven products for the above stated period. At the SCN stage, the Department accepted the Company's classification in respect of four products. However, with respect to the remaining three products, the Department proceeded to pass an unfavourable order. Upon a detailed analysis of the order, the Company are of the view that the findings in relation to these three products are not sustainable either on facts or in law. As the issues involved are favourable to us and have strong merits, the Company have decided to file an appeal against the said order	"Deputy Commissioner of State Tax, Taxpayer Services Division, State Goods and Services Tax Department, Idukki, Kerala - 685515"

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Income tax credit (ITC) reversal on Damage stock reversal Period Involved :2020-21,2021-22 & 2022-23 The GST Audit Department passed an order dated 09 July 2025, directing reversal of proportionate ITC relating to damaged stock for the relevant period. The Company had submitted a reply stating that such proportionate ITC is not liable for reversal, as the corresponding credit had already been passed on to customers and was not reflected as eligible ITC in the Company's GST returns, since it was not in furtherance of the business. However, the Department did not accept the Company's submissions and proceeded to pass an adverse order. Subsequently, the Company filed an appeal in October 2025. However, vide order dated 21 January 2026, the appellate authority also upheld the earlier decision and issued an adverse order. Based on inputs from the Company's consultant, the Company are now in the process of filing a further appeal before the GST Appellate Tribunal (GSTAT). The due date for filing the appeal is 30 June 2026.	Appeal to be filed with The Goods and Services Appellate Tribunal (GSTAT), Mumbai Branch.

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.**

Orkla India has established a comprehensive Anti-Bribery and Anti-Corruption (ABAC) Policy that sets out clear expectations for ethical conduct and strict compliance across its operations. The policy addresses key elements of anti-corruption and integrity, including the prohibition of bribery in any form, prevention of fraud and financial misconduct, management of conflicts of interest, appropriate conduct when dealing with public officials, and clear guidelines on gifts, hospitality, and facilitation payments.

The ABAC Policy applies to all employees, directors, contractors, business partners, and relevant third parties, and establishes mandatory standards of conduct to ensure adherence to the highest levels of integrity. The policy also outlines disciplinary measures in case of violations, reinforcing accountability across the organisation.

To support effective implementation, the policy is communicated through a combination of classroom training programmes, e-learning modules, internal communication campaigns, and periodic refresher sessions. These initiatives enable employees to understand their responsibilities and apply the policy in day-to-day decision-making. In addition, the Company's Whistle Blower Policy provides a structured mechanism for reporting concerns related to bribery, corruption, or other unethical conduct.

The ABAC Policy is readily accessible to all employees on the Company's intranet, ensuring easy reference and continuous awareness across the organisation.

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	No disciplinary action was taken against any of the mentioned stakeholders for FY 2025-26.	No disciplinary action was taken against any of the mentioned stakeholders for FY 2024-25.
KMPs		
Employees		
Workers		

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	No complaints received for conflict of interest		No complaints received for conflict of interest.	
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

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.**

As there have been no instances of issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest, therefore, no corrective action plan has been taken.

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 payable	84	101

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	21.4%	16.2%
	b. Number of trading houses where purchases are made from	18	17
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	20%	15.6%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	93%	95%
	b. Number of dealers / distributors to whom sales are made	1275	1250
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributor	22.5%	20.3%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0%	0%
	b. Sales (Sales to related parties / Total Sales)	0%	0%
	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

PRINCIPLE 2:

BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE:

Essential Indicators:

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

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D Capex	The Company does not currently track R&D and capex investments specifically attributable to environmental and social impact technologies as a separate category. Hence, the percentage of such investments to total R&D and capex is not available for the reporting periods. The Company is working towards developing internal mechanisms to enable systematic tracking of sustainability-linked investments in future reporting cycles.		

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

Orkla India has established defined procedures to promote sustainable and responsible sourcing of key raw materials. A significant focus area is palm-based oils and fats, where the Company has implemented the following controls:

- Sourcing of palm-based oils and fats in alignment with Roundtable on Sustainable Palm Oil (RSPO) certification requirements
- Periodic audits conducted by independent third-party auditors to verify supplier compliance
- Weekly certification validation calls conducted by the Supplier Quality Assurance (SQA) function with vendors
- Annual Management Review Meetings (MRMs) to assess sourcing performance, address gaps, and define future improvement plans

These measures help strengthen supply chain transparency, mitigate environmental and social risks, and promote responsible sourcing practices across the value chain.

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

- 100% of RSPO
- 1.7% of total Orkla India RM spend

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

a. **Plastics (including packaging):**

The Company complies with the Plastic Waste Management Rules, 2016 and subsequent amendments (2022). In line with Extended Producer Responsibility (EPR) requirements, Orkla India ensures recycling or co-processing of equivalent quantities of post-consumer and pre-consumer plastic waste generated annually. Annual returns are filed on the CPCB EPR portal to demonstrate compliance and track fulfilment of EPR obligations.

b. **E-waste:**

E-waste generated from operations is disposed of through recyclers authorised by the respective State Pollution Control Boards, in compliance with the E-Waste Management Rules, 2022.

c. **Hazardous waste:**

All manufacturing facilities hold valid authorisation under the Hazardous Waste Management and Handling Rules, 2016. Hazardous waste is stored, handled, and disposed of through authorised recyclers or re-processors, with disposal tracked through a manifest system.

d. **Other waste:**

Non-hazardous waste streams are covered under applicable waste authorisations and disposed of through SPCB-approved recyclers or re-processors.

e. **Construction and demolition waste:**

Construction and demolition waste is collected, segregated, and disposed of in accordance with applicable regulatory requirements.

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

Yes. The Company is governed by the Plastic Waste Management Rules, 2016 (as amended in 2022), which mandate compliance with Extended Producer Responsibility (EPR) requirements. Under this framework, Orkla India is responsible for ensuring recycling or co-processing of plastic waste equivalent to the quantity generated annually. EPR liabilities are fulfilled in line with the action plan submitted to the Central Pollution Control Board, and annual returns are filed through the CPCB EPR portal.

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 the employees:**

Category	Total (A)	% of employees covered by									
		Health Insurance		Accident Insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent Employees											
Male	698	692	99%	698	100%	0	0%	698	100%	116	17%
Female	191	183	96%	191	100%	191	100%	0	0%	16	8%
Total	**889**	**875**	**98%**	**889**	**100%**	**191**	**21%**	**698**	**79%**	**132**	**15%**
Other than Permanent Employees											
Male	25	25	100%	25	100%	0	0%	25	100%	14	56%
Female	8	8	100%	8	100%	8	100%	0	0%	4	50%
Total	**33**	**33**	**100%**	**33**	**100%**	**8**	**24%**	**25**	**76%**	**14**	**55%**

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

Category	Total (A)	% of Workers covered by									
		Health Insurance		Accident Insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent Workers											
Male	666	534	80%	666	100%	0	0%	666	100%	463	70%
Female	598	93	16%	598	100%	598	100%	0	0%	39	7%
Total	**1264**	**627**	**50%**	**1264**	**100%**	**598**	**47%**	**666**	**53%**	**502**	**40%**
Other than Permanent Workers*											
Male	21	21	100%	21	100%	0	0%	21	100%	14	67%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	**21**	**21**	**100%**	**15**	**100%**	**0**	**0%**	**21**	**100%**	**14**	**67%**

*Gender classification not available for other than before permanent workers

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format

	FY 2025-26	FY 2024-25
Cost incurred on wellbeing measures as a % of total revenue of the Company	0.3	0.2

2. Details of retirement benefits, for 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 employees	No. of workers covered as a % of total workers	Deducted and deposited with the Authority (Y/N/N.A.)
PF	99.9%	100%	Y	99.8%	100%	Y
Gratuity	99.8%	100%	Y	99.8%	100%	Y
ESI	1.5%	49.6%	Y	17.5%	55.6%	Y

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.

Accessibility for persons with disabilities is currently available at the Plot C entrances of the Bommasandra factory. For other factories and office locations, the Company will initiate surveys and evaluations to assess existing infrastructure and identify measures required to enhance accessibility in line with the requirements of the Rights of Persons with Disabilities Act, 2016

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

No. The Company does not currently have a standalone Equal Opportunity Policy as prescribed under the Rights of Persons with Disabilities Act, 2016. However, Orkla India follows non-discriminatory employment practices and is committed to providing equal opportunities to all employees and workers, irrespective of gender, disability, or other personal characteristics, in its recruitment, employment, and workplace practices.

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	86%	100%	96%
Female	100%	83%	100%	100%
Total	**100%**	**83%**	**100%**	**100%**

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers Other than Permanent Workers Permanent Employees Other than Permanent Employees	Yes. The Company has an established whistle blower mechanism, formalised through its Whistle Blower Policy. This mechanism is accessible to all permanent and non-permanent employees, workers, contractual staff, as well as suppliers and other relevant business partners. It enables the confidential reporting of concerns related to unethical conduct, workplace practices, or non-compliance, and supports fair and timely redressal in line with the Company's governance framework. The link to the policy: Link https://www.orklaindia.com/wp-content/uploads/sites/3/2025/06/Whistleblower-Policy.pdf

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

Category	FY 2025-26			FY 2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	**889**	**0**	**0%**	**1134**	**0**	**0%**
- Male	698	0	0%	918	0	0%
- Female	191	0	0%	216	0	0%
Total Permanent Workers	**1264**	**516**	**41%**	**1428**	**518**	**36%**
- Male	666	477	72%	775	477	62%
- Female	598	39	7%	653	41	6%

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)
Permanent Employees										
Male	698	490	70.2%	671	96%	918	582	63.40%	872	95.0%
Female	191	62	32.5%	190	99%	216	73	33.80%	209	96.8%
Total	**889**	**552**	**62.1%**	**861**	**97%**	**1134**	**655**	**57.76%**	**1081**	**95.3%**
Permanent Workers										
Male	666	666	100%	634	95%	775	775	100.00%	738	95.2%
Female	598	598	100%	506	85%	653	653	100.00%	582	89.1%
Total	**1264**	**24**	**100%**	**1140**	**90%**	**1428**	**1428**	**100.00%**	**1320**	**92.4%**

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Permanent Employees						
Male	698	698	100%	918	918	100%
Female	191	191	100%	216	216	100%
Total	**889**	**889**	**100%**	**1134**	**1134**	**100%**

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Permanent Workers						
Male	666	666	100%	775	775	100%
Female	598	598	100%	653	653	100%
Total	**1264**	**1264**	**100%**	**1428**	**1428**	**100%**

10. Health and safety management system:

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

Yes. Orkla India has implemented an Occupational Health and Safety (OHS) framework through the Orkla Environment, Health and Safety (EHS) Management System. This system is designed in alignment with the requirements of ISO 14001 and ISO 45001 standards and is applied across the Company's operations. While none of the factory sites are currently certified under ISO 14001 or ISO 45001, adherence to the Orkla EHS Management System enables the Company to substantially meet the requirements of these standards. During FY 2025-26, a common EHS manual applicable across Orkla India was developed to standardise safety practices and procedures across locations.

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

The Company has a defined Hazard Identification and Risk Assessment (HIRA) procedure in place. This procedure is followed to systematically identify, assess, and manage work-related hazards arising from both routine and non-routine activities, enabling appropriate risk control and mitigation measures.

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

Yes. The Company has established processes that enable employees and workers to report work-related hazards and remove themselves from unsafe situations. Safety meetings are conducted regularly with the participation of employees and workers to identify, discuss, and address health and safety concerns. In addition, periodic health and safety training programmes are conducted to equip workers with the knowledge and awareness required to effectively report incidents and potential risks, supporting proactive hazard management and workplace safety.

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

Yes. Employees and workers have access to non-occupational medical and healthcare services, supporting their overall health and well-being.

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

Safety Incident/ Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.4	0
	Workers	0.6	1
Total recordable work-related injuries	Employees	1	0
	Workers	4	7
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

Orkla India has implemented a comprehensive set of measures to ensure a safe and healthy workplace for all employees and workers. These measures are structured across the following key areas:

1. Employee Engagement and Leadership Commitment

EHS Week: Week-long Environment, Health and Safety (EHS) awareness programmes are conducted across all sites to promote a strong safety culture. These programmes engage employees and workers through focused activities built around specific safety themes.

Safety Committees: Sub-safety committees comprising representatives from both employees and workers operate at workplace level to identify health and safety concerns and support continuous improvement initiatives.

Leadership EHS Gemba Walks: Factory heads and departmental managers conduct regular EHS Gemba walks to identify unsafe conditions and behaviours and to ensure timely corrective actions.

2. **Safe Technologies and Infrastructure**

   Safety considerations are integrated at the design stage of projects and during the selection of machinery and equipment. Appropriate engineering controls and safety devices are incorporated to prevent workplace injuries, fire hazards, and occupational illnesses.

3. **EHS Management Systems and Processes**

   The Company follows structured EHS systems and procedures aligned with the requirements of ISO 14001 and ISO 45001 standards. Key areas of EHS management include:

- **Risk assessments and hazard identification**
- **Reporting and monitoring of leading and lagging safety indicators**
- **Incident reporting, investigation, and root cause analysis**
- **Corrective and Preventive Actions (CAPA) and tracking of closure**
- **Safety committee reviews and follow-up of observations**
- **Internal audits and periodic management reviews**
- **Emergency preparedness and response planning**

Together, these measures support a proactive approach to workplace safety, continuous risk mitigation, and the promotion of a strong health and safety culture across operations.

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

Topic	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	No Remarks	Nil	Nil	No Remarks
Health & Safety	Nil	Nil	No Remarks	Nil	Nil	No Remarks

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	Nil
Working Conditions	Nil

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

1. Strengthening of Safety by Design, Risk Assessments and Improvements for new machine & equipment's
2. Gap assessment and augmentation of interlock mechanisms for safe operation of screw conveyors
3. Pre-start up safety review for any change management.
4. Installed Life Line (Fall protection) system in the unloading bay in Ramganjmandi plant (Feb'2026)

PRINCIPLE 4:
BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS

Essential Indicators:

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

   Orkla India follows a structured and systematic process to identify its key stakeholder groups. The identification of stakeholders forms an integral part of the Company's sustainability and governance framework and is closely aligned with its business operations, value chain, and risk management processes.

   Key stakeholders are identified based on their level of influence on the Company's operations and the extent to which they may be impacted by the Company's activities. This process includes internal assessment, desktop research, and management inputs, and is periodically reviewed to reflect changes in the operating environment.

   As part of its Double Materiality Assessment, the Company undertook a stakeholder identification exercise to ensure that all relevant stakeholder groups were considered. These included, among others, employees, workers, customers and consumers, suppliers, investors, regulators, and local communities. The process also considered vulnerable and marginalised groups that may be indirectly impacted by the Company's operations, particularly within communities and agricultural value chains.

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

   Orkla India engages with its key stakeholders through a range of formal and informal channels, depending on the nature of the stakeholder relationship and the significance of the issues involved. Engagement mechanisms are designed to enable transparent communication, timely information sharing, and effective feedback collection. Information is circulated through appropriate channels and, where relevant, made accessible in formats suitable for the concerned stakeholder groups.

   The Company has also identified vulnerable and marginalised stakeholder groups, primarily within local communities and agricultural value chains, and engages with them through targeted initiatives and programmes aimed at inclusive development and risk mitigation.

   Vulnerable and Marginalized Groups refers to group of individuals who are unable to realize their rights or enjoy opportunities due to adverse physical, mental, social, economic, cultural, political, geographic or health circumstances. These groups in India can be identified on the basis, inter alia, of the following:

   - Gender and transgender (women, girls, etc.)
   - Age (children, elderly, etc.)
   - Descent/identity/ethnicity (caste, religion, scheduled castes, scheduled tribes, etc.)
   - Occupation (displaced, landless small / marginal farmers, migrant workers, etc.)
   - Persons with disability
   - Political or religious beliefs

   (Reference: National Guidelines for Responsible Business Conduct, available at the following link: https://www.mca.gov.in/Ministry/pdf/NationalGuildeline_15032019.pdf)

   The key stakeholder groups identified by the Company, along with their modes of engagement, frequency, and the purpose and scope of such engagement, are outlined below:

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers & Consumers	No	Market Outreach	Continuous	Understanding evolving consumer needs, delivering quality products, ensuring convenience, responsible and inclusive marketing, sustainability commitments, and value for money.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors - Domestic & International	No	1. Website 2. Stock exchanges intimations 3. Investor meetings 4. Press releases/ Published results	Continuous	Shareholder confidence is critical for capital availability and to reduce share price volatility. Key expectations relate to timely and appropriate communication: 1. Business strategy & outlook 2. Financial outcomes 3. Transparency and comprehensive disclosures 4. Sound corporate governance frameworks
Regulators	No	Engagement in industry forums, trade associations, interest groups, sectoral associations	Need basis	Engagement with government and regulatory stakeholders strengthens the Company's role in national development. Key expectations relate to: 1. Alignment with national economic and development priorities 2. High standards of responsible and compliant corporate behaviour 3. Product safety assurance 4. Adherence to labour laws
Suppliers - RM & PM	No	Periodic interactions and Annual meets	Continuous	Maintaining strong relationships with suppliers, and service providers is essential for seamless operations and meeting consumer expectations. Their key expectations include: 1. Mutually beneficial partnerships 2. Collaboration to enhance efficiencies 3. Fair contractual and payment terms 4. Joint risk assessment and mitigation
Employees	No	Performance Development, Learning & Development, Employee Survey, Organization Communications, Health & Wellness drives, Townhalls	Continuous, Half-yearly, Annual	The Company's people, their ideas, and passion drive the company's growth and bring its ambitions to life. Their key expectations include: 1. Health, safety, and wellbeing 2. Learning and development opportunities for growth 3. A sense of belonging and purpose 4. Diversity and inclusion
Community	Yes	CSR initiatives and Field visits and trainings	Continuous	Orkla India strives to strengthen community resilience. Stakeholder expectations focus on: 1. Lowering operational environmental impact 2. Responsible management of natural resources 3. Employment creation and skills development 4. Better access to essential services like water, sanitation, and hygiene

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. of employees/ workers covered (D)	% (D / C)
Employees						
Permanent	889	781	88%	1134	959	85%
Other than permanent	33	19	58%	26	19	73%
Total Employees	**922**	**800**	**87%**	**1160**	**978**	**84%**
Workers						
Permanent	1264	1078	85%	1428	1428	100%
Other than permanent	21	0	0%	12	0	0%
Total Workers	**1285**	**1078**	**84%**	**1440**	**1428**	**99%**

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)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	698	0	0.00%	698	100%	918	0	0.00%	918	100%
Female	191	0	0.00%	191	100%	216	0	0.00%	216	100%
Total	**889**	**0**	**0.00%**	**889**	**100%**	**1134**	**0**	**0.00%**	**1134**	**100%**
Other than permanent										
Male	25	0	0.00%	25	100%	20	0	0.00%	20	100%
Female	8	0	0.00%	8	100%	6	0	0.00%	6	100%
Total	**33**	**0**	**0.00%**	**33**	**100%**	**26**	**0**	**0.00%**	**26**	**100%**
Workers										
Permanent										
Male	666	0	0.00%	25	100%	775	0	0.00%	775	100%
Female	598	0	0.00%	8	100%	653	0	0.00%	653	100%
Total	**1264**	**0**	**0.00%**	**33**	**100%**	**1428**	**0**	**0.00%**	**1428**	**100%**
Other than Permanent										
Male	21	0	0.00%	21	100%	12	0	0.00%	12	100%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Total	**21**	**0**	**0.00%**	**21**	**100%**	**12**	**0**	**0.00%**	**12**	**100%**

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

   a. **Median remuneration / wages:**

(Amounts in INR million)

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	5	4.3	3	4.3
Key Managerial Personnel	2	37.0	1	22.4
Employees other than BoD and KMP	721	0.9	198	0.6
Workers (Permanent)	687	0.6	598	0.3

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	22.0%	23.5%

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

No. At present, Orkla India does not have a designated individual or committee as a focal point for addressing human rights impacts.

During 2025, the Company undertook a human rights due diligence assessment through a lead from the HR function and a cross-functional team, covering eight key risk areas and identifying key risks, their potential business impact, and mitigation actions. The result of the assessment was presented to the Board of Directors.

Going forward, the CSR & ESG Committee will be responsible for establishing a formal focal point for addressing human rights impacts.

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

Orkla India has established internal mechanisms to enable the reporting, investigation, and resolution of grievances related to human rights and ethical concerns. The Company operates a whistleblower mechanism that is accessible not only to employees but also to vendors and service providers, allowing stakeholders across the value chain to raise concerns related to actual or suspected human rights violations without fear of retaliation.

Details of the whistleblower mechanism, along with the Whistleblower Policy, are made available on the Company's website to ensure transparency and accessibility. Complaints received through the whistleblower portal are subject to a structured review and investigation process, in line with the provisions of the policy. The status, findings, and outcomes of investigations are periodically reported to the Audit Committee of the Board, ensuring appropriate oversight.

Upon closure of an investigation, corrective and preventive actions, where identified, are communicated to the relevant functions and monitored for implementation. This mechanism supports timely grievance redressal, reinforces accountability, and enables the Company to address human rights-related concerns in a fair and consistent manner.

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 year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	No Remarks	1	0	No Remarks
Discrimination at workplace	2	0	No Remarks	0	0	No Remarks
Child Labor	0	0	No Remarks	0	0	No Remarks
Forced Labor/ Involuntary Labor	0	0	No Remarks	0	0	No Remarks
Wages	0	0	No Remarks	0	0	No Remarks
Other human Rights related issues	0	0	No Remarks	0	0	No Remarks

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 Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	1
Complaints on POSH as a % of female employees / workers	0	0.1%
Complaints on POSH upheld	0	1

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

The Company's Whistle Blower Policy explicitly prohibits any form of retaliation or adverse action against complainants. The policy and its associated governance mechanisms are designed to ensure confidentiality and protect the identity of the whistleblower, with the option to remain completely anonymous while raising concerns. Complaints under the whistle blower mechanism can be submitted in six languages English, Hindi, Telugu, Kannada, Malayalam, and Tamil ensuring accessibility and inclusiveness for employees, workers, and other stakeholders.

The link to the policy: https://www.orklaindia.com/wpcontent/uploads/sites/3/2025/06/Whistleblower-Policy.pdf

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

Yes, human rights requirements are embedded within the Company's business agreements and contractual arrangements with its vendors and business partners. As part of the vendor onboarding and code activation process in SAP, vendors are required to formally acknowledge, sign, and seal the Company's Vendor Code of Conduct.

The Vendor Code of Conduct outlines the Company's expectations on responsible business practices, including compliance with applicable human rights standards, prohibition of child labour, prevention of forced or involuntary labour, and adherence to fair employment practices at vendor premises. This requirement helps ensure that human rights considerations are extended across the value chain and that vendors align with the Company's ethical and compliance standards.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labor Forced/involuntary labor Sexual harassment Discrimination at workplace Wages	During the reporting period, no formal assessments were conducted across the Company's plants and offices specifically covering child labour, forced or involuntary labour, sexual harassment, discrimination at the workplace, or wage-related practices. While formal assessments were not undertaken during the year, the Company continues to address these areas through its existing policies, codes of conduct, statutory compliance processes, and grievance redressal mechanisms, which are designed to prevent, identify, and address human rights–related risks in its operations.

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

Not applicable

PRINCIPLE 6:

BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

Essential Indicators:

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

Parameter	Unit of measurement	FY 2025-26	FY 2024-25
From renewable sources			
Total electricity consumption (A)	GJ	40624	41369
Total fuel consumption (B)	GJ	85687	84935
Energy consumption through other sources (C)	GJ	-	
Total energy consumed from renewable sources (A+B+C)	GJ	126311	126304
From non-renewable sources			
Total electricity consumption (D)	GJ	27922	25504
Total fuel consumption (E)	GJ	31958	37008
Energy consumption through other sources (F)	GJ	-	-
Total energy consumed from non-renewable sources (D+E+F)	GJ	59880	62512
Total energy consumed (A+B+C+D+E+F)	GJ	186191	188816
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations	GJ/Rupee turnover (in million)	7.56	7.97
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP*)	GJ/Rupee turnover (in million) adjusted for PPP	0.37	0.39
Energy intensity in terms of physical output		2.18	2.17
Energy intensity (optional) – the relevant metric may be selected by the entity			

*For calculation of intensity, adjusted for Purchasing Power Parity (PPP), conversion factor @20.64 INR/ USD as per IMF has been applied consistently for both FY 2025-26 and @20.66 INR/ USD for FY 2024-25.

Note: The company has not carried out external assessment.

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.**

No sites are identified under Performance, Achieve and Trade scheme

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	18182	13714
(ii) Groundwater	67306	67093
(iii) Third party water	13369	21809
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	**98857**	**102616**
Total volume of water consumption (in kiloliters)	**60409**	**58,428**
Water intensity per rupee of turnover (Total water consumption / Revenue from operations in million)	2.45	2.47
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations in million adjusted for PPP)	0.12	0.12
Water intensity in terms of physical output	0.71	0.67
Water intensity (optional) – the relevant metric may be selected by the entity		

Note: The company has not carried out external assessment.

4. Provide the following details related to water discharge.

Parameter	FY 2025-26	FY 2024-25
(i) To Surface water		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To Seawater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third parties		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others		
- No treatment	0	0
- With treatment	38559	53731
Total water discharged (in kilolitres)	**38559**	**53731**

Note: The company has not carried out external assessment.

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

The Company has not implemented a Zero Liquid Discharge (ZLD) mechanism during the reporting period. However, wastewater management is carried out in accordance with applicable regulatory requirements, and the Company continues to evaluate opportunities to strengthen its water management practices, including the feasibility of ZLD solutions, where appropriate.

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

Parameter	Please specify Unit	FY 2025-26	FY 2024-25
NOx	MT	0.76	1.28
SOx	MT	0.81	1.22
Particulate matter (PM)	MT	5.20	5.50
Persistent organic pollutants (POP)	MT	-	-
Volatile organic compounds (VOC)	MT	-	-
Hazardous air pollutants (HAP)	MT	-	-

Note: The company has not carried out external assessment.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available	Metric tons of CO2 Equivalent	2538	2934
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tons of CO2 Equivalent	5823	5228
Total Scope 1 and Scope 2 emissions)	Metric tons of CO2 Equivalent	8362	8162
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tons of CO2 quivalent/ Rupee turnover (in million)	0.339	0.344
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP	Metric tons of CO2 Equivalent/ Rupee turnover (in million adjusted for PPP)	0.016	0.017

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tons of CO2 Equivalent/Production volume (MT)	0.098	0.094
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity			

Note: The company has not carried out external assessment.

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

Yes, the entity has undertaken and continues to implement multiple initiatives aimed at reducing greenhouse gas (GHG) emissions as part of its sustainability and net-zero transition strategy. The Company is working towards achieving 100% renewable electricity by progressively switching to greener power sources such as solar and wind energy, which is contributing to a reduction in Scope 2 emissions. In 2025 Orkla India entered into a Group Captive agreement with CleanMax to enable its transition to 100% renewable energy use in Karnataka. Renewable sources accounting for 59% of total electricity consumption during the year. Renewable electricity adoption has been enabled through collaboration with third-party partners under a group captive model.

Further, the Company is undertaking continuous energy efficiency improvement measures across its manufacturing facilities, including optimization of processes and adoption of energy-efficient technologies, to reduce overall energy consumption and associated emissions. These initiatives collectively demonstrate the Company's commitment to mitigating climate change and reducing its environmental footprint.

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 tons)		
Plastic waste (A)	652.8	619.0
E-waste (B)	0	3.2
Bio-medical waste (C)	0.6	0.5
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste -excluding e-waste and biomedical waste (G)	24.5	23.5
Other Non-hazardous waste generated (H) - excluding plastic waste	1695.2	1726.6
Total (A+B + C + D + E + F + G + H)	**2373.1**	**2372.8**
Waste intensity per rupee of Turnover (Total waste generated /Revenue from operations)	0.096	0.100
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.0047	0.0048
Waste intensity in terms of physical output	0.028	0.027
Waste intensity (optional) – the relevant metric may be selected by the entity		
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	1049.2	1158.7
(ii) Re-used	0	0
(iii) Other recovery operations (Co-Processing, Sold to PCB authorized vendor/Battery buy-back)	0	0
Total	**1049.2**	**1158.7**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	406.9	455.8
(ii) Landfilling		
(iii) Other disposal operations	917.0	758.3
Total	**1323.9**	**1214.1**
Grand Total	**2373.1**	**2372.8**

Note: The company has not carried out external assessment.

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

The Company has established defined procedures for waste management across its operations, with waste streams classified and managed in accordance with applicable regulatory requirements. Waste generated at the Company's establishments is broadly categorised into non-hazardous and hazardous waste, with specific controls in place for each category.

Non-hazardous waste generated across production locations is collected on a daily basis and segregated at source into categories such as paper, cardboard, plastics, and organic food waste. These waste streams are quantified and subsequently sent to recyclers authorised by the respective State Pollution Control Boards, supporting resource recovery and responsible disposal.

Hazardous waste is managed in strict compliance with regulatory requirements. All manufacturing facilities hold valid authorisations from the State Pollution Control Boards for the generation, storage, and disposal of hazardous waste. Such waste is stored safely and disposed of through recyclers or re-processors approved by the State Pollution Control Boards. A manifest system is followed to track and account for hazardous waste movement and disposal, ensuring traceability and compliance.

In addition, the Company adopts process controls and responsible material handling practices aimed at minimising the use of hazardous and toxic substances in its operations, wherever feasible, and ensuring safe handling, storage, and disposal of such materials.

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:

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
The Company does not have any of its operations in ecologically sensitive areas.					

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
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 which was not complied with	Provide details of the non compliance	Any fines/ penalties/action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Yes. The Company is compliant with applicable environmental laws, regulations, and guidelines in India, including the Water (Prevention and Control of Pollution) Act, the Air (Prevention and Control of Pollution) Act, the Environment (Protection) Act, and the rules framed thereunder. During the reporting period, there were no material non-compliances requiring disclosure under this section.				

PRINCIPLE 7:

BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT

Essential Indicators:

a. **Number of affiliations with trade and industry chambers/ associations.** - 6

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	All India Food Processors' Association (AIFPA)	National
2	Confederation of Indian Industry (CII)	National
3	Federation of Indian Chambers of Commerce and Industry (FICCI)	National
4	All India Spices Exporters Forum	National
5	World Spice Organisation (WSO)	National
6	Bangalore Chamber of Industry and Commerce (BCIC)	State

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
Nil There were no adverse orders or findings related to anti-competitive conduct during the reporting period		

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 independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
The Company did not carry out any Social Impact Assessment for the reporting year.					

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not applicable as no SIA has been carried out during FY 2025-26						

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

The Company has established mechanisms to receive and address grievances from local communities in areas where it operates and implements CSR programs. Community engagement and program implementation are primarily carried out through NGO and implementation partners, who serve as the main interface between the Company and local communities. As a result, concerns or grievances from community members are typically raised through these partner organizations during program execution, field interactions, and periodic reviews.

Grievances received through NGO partners are shared with the Company's CSR and sustainability teams for internal review. Appropriate actions are taken in coordination with the implementation partners to address issues in a timely and practical manner. This approach enables structured engagement with communities while leveraging the local presence and expertise of partner organizations.

In addition to partner-led engagement, the Company also provides a secondary channel for raising concerns through its official contact email ID (contactus@orklaindia.com), which is monitored to receive and respond to stakeholder queries, including community-related matters.

This mechanism helps the Company remain responsive to community concerns, build trust through its partner network, and ensure that issues are addressed fairly and effectively.

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	48.6%	46.3%
Directly from within India	100%	100%

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	0.46%	0.42%
Semi urban	4.42%	4.73%
Urban	27.75%	30.98%
Metropolitan	67.37%	63.88%

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 established multiple channels to receive consumer complaints and feedback, including email, a dedicated consumer care helpline, the Company's website, and official social media platforms, ensuring easy and accessible communication for consumers.

All complaints and feedback received are formally acknowledged by the feedback cell and recorded in a standardized format. The details are then communicated to the relevant internal stakeholders for timely review and action. The Sales team or designated function engages directly with the consumer to investigate and address the concern and ensure appropriate resolution.

Upon closure of the complaint, the feedback cell communicates the resolution status to the relevant internal stakeholders and updates records accordingly. This structured process enables effective tracking, timely resolution, and continuous improvement in customer satisfaction and service quality.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	95.2%
Safe and responsible usage	95.2%
Recycling and/or safe disposal	95.2%

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 end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	No Remarks	0	0	No Remarks
Advertising	2	1	Matter is under contest	0	0	No Remarks
Cyber-security	0	0	No Remarks	0	0	No Remarks
Delivery of essential services	NA	NA		NA	NA	
Restrictive Trade Practices	0	0	No Remarks	0	0	No Remarks
Unfair Trade Practices	0	0	No Remarks	0	0	No Remarks
Other -	0	0	No Remarks	0	0	No Remarks

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

	Number	Reason for recall
Voluntary recall	There were no voluntary or forced product recalls during the reporting period.	
Forced recall		

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

The Company has established internal information security controls and practices to safeguard digital systems and customer information. However, a formal data privacy policy aligned with the Digital Personal Data Protection (DPDP) Act is currently under development and is yet to be implemented at Orkla India.

The Company is in the process of evaluating regulatory requirements and strengthening its data protection framework to ensure alignment with applicable data privacy and cyber security regulations. Once finalised, the policy will be implemented across the organisation and communicated to relevant stakeholders.

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

During the reporting period, Orkla India did not record any material issues or adverse incidents relating to advertising practices, delivery of essential services, cyber security or data privacy breaches, product recalls, or regulatory penalties/actions on product safety.

Accordingly, no corrective actions were required or undertaken during the year. The Company continues to maintain internal controls, monitoring mechanisms, and governance processes to prevent such incidents and to ensure compliance with applicable laws, regulations, and internal standards relating to consumer protection, data security, and product safety.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches – 0

The Company maintained a robust cybersecurity posture throughout FY 2025-26 and previous years, with no reportable incident involving loss of confidential data, financial loss and business disruption.

b. Percentage of data breaches involving personally identifiable information of customers – 0%

As there were no data breaches during the reporting year and previous years.

c. Impact, if any, of the data breaches – Not applicable since no Data Breach