Oriental Aromatics

Ref: OAL/BSE/NSE/49/2024-25

27th July, 2024

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

Sub: Business Responsibility and Sustainability Report for the Financial Year (FY)- 2023-24

Dear Sir/Ma'am,

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations 2015, please find enclosed herewith Business Responsibility and Sustainability Report (BRSR) for FY 2023-24 which forms part of the Annual Report for the FY 2023-24.

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

We request you to take the above on record.

Thanking you, Yours Faithfully, **For Oriental Aromatics Limited**

Kiranpreet Gill Company Secretary & Compliance Officer Encl: As above

Oriental Arcmatics Std.

 Registered Office 133, Jehangir Building, 2nd Floor, M.G. Road, Fort, Mumbai 400 001, India.

 T +91-22-66556000 / 43214000
 F +91-22-66556099
 E oa@orientalaromatics.com
 CIN
 L17299MH1972PLC285731

www.orientalaromatics.com

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR)

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

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identification Number (CIN) of the Listed Entity	L17299MH1972PLC285731
2.	Name of Listed Entity	Oriental Aromatics Limited ("OAL/ Company")
3.	Year of incorporation	07 th April, 1972
4.	Registered office address	133, Jehangir Building, 2 nd floor, Mahatma Gandhi Road, Fort, Mumbai-400001
5. 6.	Corporate office address E-mail	
		cs@orientalaromatics.com; investors@orientalaromatics.com
7.	Telephone	+91 22 43214000
8.	Website	www.orientalaromatics.com
9.	Financial year for which the reporting is done	1 st April, 2023 to 31 st March, 2024
10.	Name of the Stock Exchange(s) where	1. BSE Limited - Scrip Code : 500078
	shares are listed	2. National Stock Exchange of India Limited, Symbol : OAL
11.	Paid-up Capital	INR 1682.68 Lakh
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Standalone basis
14	Name of assurance provider	NA
15	Type of assurance obtained	NA

II. Products/Services

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

S. No.	Description of business activity		% of turnover of the entity
1	Manufacturing	Manufacturing of Chemical and chemical products including Flavors, Fragrances, Specialty Aroma Ingredients, Camphor & Terpene Chemicals.	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	Camphor & Terpene Chemicals	20118	33%
2	Fragrances & Flavours	20118	27%
3	Specialty Aroma Chemicals	20118	30%

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	5*]**	6	
International	-	1#	1	

* Including plant of our wholly owned subsidiary i.e Oriental Aromatics & Sons Ltd located at Mahad, Maharashtra & R&D Lab at Chandivali, Mumbai

** Registered /Corporate Office at Mumbai, Maharashtra

Subsidiary in Indonesia - PT Oriental Aromatics

Note: The Company has 2 subsidiaries, including 1 subsidiary outside India. There is no direct participation of the subsidiaries in the BRSR initiatives as presently there are no business operations being undertaken.

19. Markets served by the entity

a. Number of locations

Locations	Numbers
National (No. of States)	28
International (No. of Countries)	35

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

Exports contribute to 44% of the total turnover of the entity.

c. A brief on types of customers

Oriental Aromatics Limited caters to a diverse range of customers across various industries. Some of the main types of customers that the company serves include FMCG industry, personal care, fine fragrances, aroma chemicals, puja samagri market and pain management.

IV. Employees

20. Details as at the end of Financial year:

a. Employees and workers (Including differently abled)

S.	Particulars	Total (A)	Ma	le	Female		
No.	Particulars	Total (A)	No. (B)	%(B/A)	No. (C)	%(C/A)	
EMPLOYEES							
1.	Permanent (D)	561	474	84.5%	87	15.5%	
2.	Other than permanent (E)	5	4	80%	1	20%	
3.	Total employees (D+E)	566	478	84.5%	88	15.5%	
wor	RKERS						
4.	Permanent (F)	174	173	99.4%	1	0.6%	
5.	Other than permanent (G)	945	871	92.16%	74	7.83%	
6.	Total workers (F+G)	1119	1044	93.30%	75	6.70%	

b. Differently abled employees and workers

S.	Particulars	Total (A) M		le	Female	
No.	Particulars	Total (A)	No. (B)	%(B/A)	No. (C)	%(C/A)
DIF	FERENTLY ABLED EMPLOYEES					
1.	Permanent (D)	0	0	0%	0	0%
2.	Other than permanent (E)	0	0	0%	0	0%
	Total differently abled					
3.	Employees (D + E)	0	0	0%	0	0%
DIF	FERENTLY ABLED WORKERS					
4.	Permanent (F)	0	0	0%	0	0%
5.	Other than permanent (G)	0	0	0%	0	0%
6.	Total differently abled workers (F + G)	0	0	0%	0	0%

21. Participation/Inclusion/ Representation of Women

	Total (A)	No. and Per Fema	-
		No. (B)	% (B/A)
Board of Directors	7	1	14%
Key Management Personnel*	4	2	50%

22. Turnover rate for permanent employees and workers

	FY 2023-24			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employees	30.01%	28.41%	29.72%	35.86%	25.27%	34.10%	25.59%	13.76%	23.34%
Permanent workers	22%*	0%	22%	6.56%	0%	6.56%	6.44%	0%	6.44%

*The variation in % of permanent workers is high as compared to last year due to few workers being promoted to employees.

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.	PT Oriental Aromatics (Indonesia)	Subsidiary	99.86%	Ne	
2.	Oriental Aromatics & Sons Limited	Subsidiary	100%	No	

VI. CSR Details

24. (i)	Whether CSR is applicable as per section 135 of Companies Act, 2013	:	Yes
(a)	Turnover (in Rs.) (23-24)	:	₹ 8,43,73,02,858
(b)	Net worth (in Rs.) (23-24)	:	₹ 5,86,75,95,561

(b) Net worth (in Rs.) (23-24)

*(Note: The Turnover mentioned above includes Revenue from operations as well as other income sources)

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	Grievance Redressal Mechanism in		FY 2023-24			FY 2022-23	
group from whom complaint is received	Place (Yes/No) * (If Yes, then provide web-link for grievance redress policy)	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	The mechanism is in place to receive concerns from community via email at info@orientalaromatics.com, which are worked upon and redressed accordingly.	0	0	-	0	0	-
Investors (other than shareholders)	Yes	0	0	-	0	0	-
Shareholders	Yes, Shareholders can register their grievances with the Company or its RTA. The Details of the same are at http://www.orientalaromatics.com/ investors-grievances-contacts.php. Further grievances can also be lodged with SEBI at https://scores.gov.in/ scores/Welcome.html	7	0	-	9	0	-
Employees and workers	Yes, The mechanism is in place to receive concerns from employees and workers via email at info@ orientalaromatics.com, which are worked upon and redressed. The employees & workers can register their grievances via email at dhirendra@ orientalaromatics.com / info@ orientalaromatics.com	0	0	-	0	0	-
Customers	Yes, the company has a mechanism to handle and address customer complaints. The customers can register their grievances via email at sales.mumbai@orientalaromatics.com and info@orientalaromatics.com	42	0	-	18	0	All complaints resolved.
Value Chain Partners	The mechanism is in place to receive concerns from value chain partners via email at info@orientalaromatics.com, which are worked upon and redressed accordingly.	0	0	-	0	0	-

Note: Web-link for grievance redress policy that forms part of BRSR Policy that can be accessed at https://www.orientalaromatics.com/documents/corporate-governance/policies/ BusinessResponsibilityPolicy1920.pdf

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

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 and Emissions	Risk	The chemical industry faces the risk of plant emissions, environmental degradation, and social repercussions. Such incidents can profoundly affect the company's business operations and revenue streams. Therefore, ensuring proper treatment of plant emissions is critical to mitigating adverse impacts and safeguarding the company's reputation and financial stability.	By engaging in energy efficient technologies, OAL targets to reduce the greenhouse gases. Renewable energy such as biomass boilers are put in place to reduce dependency on fossil fuels. Additionally, OAL has committed to SBTi projects and obtained CDP and EcoVadis certification.	Negative
2	Energy Management	Opportunity	The Company with continuous process reengineering and by monitoring its energy requirements of finished goods tries to optimise energy consumptions during product development which in turn helps in reducing the manufacturing costs. There is an opportunity to increase the renewable energy mix, having a positive impact on the environment as well as increasing the company's reputation as a environmentally conscious company.	-	Positive
3	Occupational Health & Safety	Risk	Occupational Health and Safety are of immense concern at OAL as there are high volumes of hazardous chemicals used and produced in the factories which can severely impact the company socially by endangering workers' well-being, leading to accidents, injuries, and even fatalities. Such incidents tarnish the company's reputation, erode employee trust, and invite public scrutiny, ultimately damaging relationships with stakeholders and undermining community confidence in the company's operations.	OAL has a robust Occupational Health & Safety system and has adopted ISO 45001 for the management of Health & Safety across its operations. We continue to drive improvements in process safety management by taking necessary steps. A safety committee has been set up to take care of the occupational hazards. All our plants and offices are regularly assessed on health and safety and working conditions.	Negative

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)
4	Employee Well-being and Satisfaction	Opportunity	Prioritizing employee wellbeing and satisfaction promotes a socially responsible environment. It reduces turnover rates, boosts morale, and enhances productivity. By fostering a healthy work-life balance, providing support systems, and investing in employee development, the company contributes to societal welfare, strengthens community ties, and upholds ethical labour standards.	-	Positive
5	Training and Development	Opportunity	Training and development in a chemical manufacturing company enhances safety, improves efficiency, ensures regulatory compliance, foster innovation, and boost employee morale, leading to higher productivity and reduced operational risks. At OAL, regular trainings and awareness programs are conducted in a timely manner. The events include multiple training programs such as behavioural, ESG awareness, soft skills to improve employee's skills and overall development.	-	Positive
6	Product Safety and Quality	Risk	Product Safety and Quality is of paramount importance due to the nature of the product and the industry it serves. If the company fails to deliver high-quality and safe products, it could result in detrimental impacts on both the company and various stakeholders, including the environmental and social dimensions. This is particularly crucial for chemical products like camphor and others, as subpar quality or safety measures could lead to severe consequences for all involved parties.	quality and safety of its products, OAL has stringent quality control, regular audits, employee training, compliance with regulatory standards, robust safety protocols,	

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)
7	Corporate Governance and Regulatory Compliance	Risk	OAL's core business revolves around manufacturing chemical products, resulting in the generation of hazardous waste alongside other waste materials. Given the stringent regulations governing such industries, any non-compliance could incur penalties, fines, and significantly disrupt the company's operations. Therefore, adherence to regulatory standards is imperative to ensure smooth functioning and uphold the integrity of OAL's operations. Effective corporate governance ensures compliance with all relevant laws and regulations governing the company, thereby reducing the risk of penalties and protecting the company's reputation from severe repercussions	To mitigate the risk of non- compliance, OAL ensures transparency, accountability, and ethical conduct by establishing clear guidelines and processes for decision- making, risk management, and regulatory compliance. Effective corporate governance practices builds trust among stakeholders, enhancing our reputation and credibility in the market. By upholding principles of integrity, fairness, and responsibility at all levels of the organization, we create a culture of good governance that supports long-term sustainability and value creation.	

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.

S. No.	Disclosure Questions	Р 1	P 2	P 3	P 4	P 5	Р 6	Р 7	P 8	Р 9
Pol	icy and management processes									
1.	a. Whether the entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	 b. Has the policy been approved by the Board? (Yes/No) 	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c. Web Link of the Policies, if available								ts/corp olicy192	
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	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.	 Regulations, 2015 and National Guidance on Respons Business Conduct. Following are few of the certificat 								nsible
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.				ental 8 Pg No			practis	ies at C)AL in
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Not A	pplica	ble						
Gov	vernance, 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)	Mana 24 on	ging D	irecto						
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	BRSR	narmil Head orienta		lani Iatics.c	om				
9.	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No/ NA). If yes, provide details.	monit sustai intern Comr	oring nabilit al ESC nittee	and o y relat G comi in imp	oversee ed issu mittee	eing a les. Fu which ting th	nd de urther, works e Busii	cision OAL h s close	ne revie makir as a sp ely with espons	ng on becific n CSR

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/ Any other Committee						Frequency (Annually / Half yearly /Quarterly/ Any other-please specify)											
		P 2	P 3	Р 4	P 5	Р 6	P 7	P 8	P 9	Р 1	P 2	P 3	P 4	P 5	Р 6	P 7	P 8	Р 9
Performance against above policies and follow up action	Cor	nmit	tee (of th	e Bo	ard				Anr	nuall	У						
Compliance with statutory requirements of relevance to the principles and rectification of any non- compliances	Cor	nmit	tee (of th	e Bo	ard				Qua	arter	ly						
	Р			Р			Р		P	Р		D	P	•	P		P	

		1	2	3	4	5	6	7	8	9
1.	Has the entity carried out independent assessment/ evaluation of the working of its policies by an	Ν	FSSAI US FDA REACH WHO GMP	ISO 45001	N	N	ISO 14001	N	N	Kosher Halal ISO 9001
	external agency? (Yes/ No). If yes, provide name of the agency.	NA	INTERTEK DEUTSCHLAND GMBH, GPC - GLOBAL PRODUCT COMPLIANCE EUROPE	TUV SUD SOUTH ASIA PVT. LTD.	NA	NA	TUV SUD SOUTH ASIA PVT. LTD.	NA	NA	STAR KOSHER, LPPOM MUI - MAJELIS ULAMA INDONESIA HALAL

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

Questions	Ρ	Р	Ρ	Р	Р	Р	Р	Р	P
	1	2	3	4	5	6	7	8	9
The entity does not consider the Principles material to its business (Yes/No)									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/ No)				Not	Applic	cable			
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.

(This principle focuses on the importance of ethical conduct and transparency in business operations. Companies should follow ethical business practices and adhere to high standards of integrity. They should also be transparent about their activities, operations, and financial reporting, as well as be accountable for their actions)

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	3	ESG awareness, Financial and operational performance of the Company	100%
Key Managerial Personnel	3	ESG awareness, Financial and operational performance of the Company	100%
Employees other than BOD and KMPs	75	Human Rights, POSH, Health and Safety, Emergency, Technical, Behavioural and Soft skills.	100%
Workers	203	Health and Safety awareness and trainings on emergency, technical, behavioural and soft skills	100%

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

		Monetary	,		
Particular	NGRBC Principle	Name of the regulatory/ enforcement agencies/judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	Nil	Nil	Nil	Nil	Nil
Settlement	Nil	Nil	Nil	Nil	Nil
Compounding fee	Nil	Nil	Nil	Nil	Nil
		Non-Moneta	ary		
Particular	NGRBC Principle	Name of the re- enforcement agen institutio	cies/ judicial	Brief of the Case	Has an appeal been preferred? (Yes/No)

		Institutio	ons		(Yes/NO)
Imprisonment	Nil	Nil	Nil	Nil	Not applicable
Punishment	Nil	Nil	Nil	Nil	Not applicable

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
Not ap	plicable

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

Yes, an Anti-Corruption and Anti-Bribery Policy is there in place.

The policy addresses the zero-tolerance approach to fraud, corruption and bribery and is committed to doing business ethically and fairly. The Executive Board is committed to supporting the implementation of this policy and programs. This policy aims to establish the highest standards of business ethics.

The policy applies to all OAL workers, officers, managers and directors and contractors. Any person who thinks there has been a violation of this policy can contact the compliance team at cs@orientalaromatics. com.

Any OAL employee who violates the Anti-Bribery & Anti-Corruption Policy shall face disciplinary action that could end their employment or other relationship with the Company. Restitution may also be required, and individual personnel may be the subject of civil or criminal action. OAL is committed to make complainants feel safe, respected, and protected when raising complaints. This promotes a culture of accountability and enables to address issues promptly and effectively.

If Yes, provide a web link to the policy, if available -Web link of the Anti- Corruption or anti bribery policy is place

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

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

	FY 2023-24	FY 2022-23
Directors		
Key Managerial Personnel (KMPs)	Nil	Nil
Employees	INII	INII
Workers		

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

	FY 2023-24		FY 2022-23		
	Number	Remarks	Number Rema		
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil				
Number of complaints received in relation to issues of Conflict of Interest of the KMPs			N	111	

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

Not applicable.

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

	FY 2023-24	FY 2022-23
Number of days of accounts payables	48	48

9. Openness 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 2023-24	FY 2022-23
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	18.27%	17.03%
	b. Number of trading houses where purchases are made from	67	54
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	68.58%	82.14%
Concentration of	a. Sales to dealers / distributors as % of total sales	16.58%	12.52%
Sales	b. Number of dealers / distributors to whom sales are made	368	386
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	81.54%	80.74%
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) 	67.77%	0
	d. Investments	0	100%

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

(This principle highlights the importance of sustainable and safe production practices. Companies should strive to minimize the environmental impact of their activities and ensure that their products and services are safe for consumers and the environment.)

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 2023-24	FY 2022-23	Details improvement of in environmental and social impacts
R&D	33%	100%	The expenditure % covers salary of employees hired for doing research & process optimisation to improve the environmental and social impacts of our product.
Capex	6.46%	10.37%	Recent upgrades have been implemented to enhance energy efficiency and environmental sustainability. A total condensate recovery system has been installed at Bareily to optimize energy usage. Additionally, a sewage treatment plant at Bareily is now operational, contributing to environmental protection by recycling wastewater for gardening purposes. Variable frequency drives have been introduced to further reduce energy consumption. At Baroda, a stack gas monitoring system has been set up as a pollution control measure to monitor and manage emissions effectively.

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

Yes,

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

61%

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)	Plastic packaging is sent to waste disposal service providers under the supervision of the State Pollution Control Board.
(b)	E-waste	This is not applicable as the Company is not reclaiming any electronic items, and any e-waste generated on site is given to certified vendors for safe disposal.
(c)	Hazardous waste	OAL's products are treated as consumables by its customers, who manufacture value-added products. The Company has limited scope for reclaiming any hazardous waste generated by its products at the end of its life cycle.
(d)	other waste	Not applicable

4. a. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No)

Yes, we have EPR registration no. for Ambernath and Bareilly Unit. For other units, the Company has applied for EPR registration and same is under process.

b. If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards?

Yes, the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards.

c. If not, provide steps taken to address the same

Not Applicable

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

(This principle emphasizes the importance of employee well-being. Companies should provide safe and healthy working conditions, fair wages, and opportunities for career development to all employees in their value chains, including suppliers, contractors, and temporary workers.)

Essential Indicators

Details of measures for the well-being of employees: Category % of employees covered by Total Health Accident Maternity Paternity **Day Care** (A) insurance insurance benefits Benefits facilities Number Number Number % % Number % % Number **(B)** (B / A) (C) (C / A) (D) (D / A) (E) (E / A) (F) **Permanent employees** Male 474 452 95% 474 100% NA NA 0% 0% 0% Female 87 84 97% 87 100% 87 100% NA NA 0% Others Ο 0 0% Ο 0% NA NA NA NA 0% Total 561 536 95.5% 100% 87 100% 0% 0% 561 0% **Other than Permanent employees** Male 4 4 100% 4 100% NA NA 0 0% 0% Female 1 1 100% 100% 100% NA 1 1 NA 0% Others 0 0 0% 0% NA NA NA NA 0 0% 5 Total 5 100% 5 100% 100% 0 0% 0% 1 b. Details of measures for the well-being of workers:

%

(F / A)

0%

0%

0%

0%

0%

0%

0%

0%

1. а.

Category				9	% of woi	kers cove	ered by				
	Total Health (A) insurance					Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permane	nt woi	rkers									
Male	173	173	100%	173	100%	NA	NA	0%	0%	0%	0%
Female	1	1	100%	1	100%	1	100%	NA	NA	0%	0%
Others	0	0	0%	0	0%	NA	NA	NA	NA	0%	0%
Total	174	174	100%	174	100%	1	100%	0%	0%	0%	0%
Other that	an Per	manent v	vorkers								
Male	871	871	100%	871	100%	NA	NA	0%	0%	0%	0%
Female	74	74	100%	74	100%	74	100%	NA	NA	0%	0%
Others	0	0	0%	0	0%	NA	NA	NA	NA	0%	0%
Total	945	945	100%	945	100%	74	100%	0%	0%	0%	0%

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

	FY 2023-24	FY 2022-23
Cost incurred on well- being measures as a % of total revenue of the company	0.31%	0.31%

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

Benefits		FY 2023-24		FY 2022-23			
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	
PF	100%	100%	Y	92%	100%	Y	
Gratuity	100%	100%	Y	100%	100%	Y	
ESI*	100%	100%	Y	100%	100%	Y	
Others - Superannuation**	0	0	NA	0	0	NA	

*The actual ESI coverage is 16.43% for employees and 95.08% for workers. The 100% coverage shown in the above table represents the full extent of ESI applicability, as the remaining individuals are exempt from ESI coverage under the Employees' State Insurance Corporation Act. 1948 (ESIC).

* *The company extends NPS instead of superannuation scheme to its employees at their option, out of the total remuneration.

3. Accessibility of workplaces:

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

Yes. OAL is dedicated towards promoting diversity in the workforce and ensuring that all employees are treated equally and with respect. We strive to create an inclusive work environment that is welcoming to everyone. Our facilities are designed to be inclusive and accessible to people with disabilities as per the provisions of The Rights of Persons with Disabilities Act, 2016. During the year, infrastructure at the Bareily plant was completed and the infrastructure at Baroda plant is anticipated to finish by Q1-FY 24-25. Rampage, signage and washrooms were constructed for person with disabilities. We are also working to improve all necessary premises to make them more accessible to differently abled employees and workers.

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

Yes. The web-link to the policy is as follows:

https://www.orientalaromatics.com/documents/corporate-governance/policies/Equal%20Employment%20 Opportunity%20Policy.pdf

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

	Permanent e	employees	Permanent	workers
Gender	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	0%	0%	0	0
Female	100%	100%	0	0
Total	100%	100%	0	0

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

Category	Yes/No	If Yes, then give details of the mechanism in brief
Permanent Workers	Yes	As a part of the Employee well-being policy which
Other than Permanent Workers	Yes	forms part of our BRSR Policy, aligned with HR Policy,
Permanent Employees	Yes	POSH Policy and Employee Grievance Mechanism,
Other than Permanent Employees	Yes	any grievances or complaints shall be reported to the respective location HR. If the same is not resolved within the stipulated time, then same shall be escalated to the Corporate HR.
		The Corporate HR then reports to management on the resolution of grievances or complaints and outlines any corrective actions taken. Location wise contact details are displayed on Notice boards at the respective plant locations.
		The Corporate HR can be contacted at:
		dhirendra@orientalaromatics.com
		(Mr. Dhirendra Bacchav, DGM- HR)

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

Category		FY 2023-24				
	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 Employee	S					
Male	474	0	0%	443	0	0%
Female	87	0	0%	84	0	0%
Others	0	0	0%	0	0	0%
Total	561	0	0%	527	0	0%
Total Permanent Workers	· · · ·					
Male	173	141	81%	177	177	100%
Female	1	0	0%	0	0	100%
Others	0	0	0%	0	0	100%
Total	174	141	81%	177	177	100%

Category			FY 2023-	24				FY 2022-2	23		
	Total (A)				On Skill upgradation		al On Health and safety measures		On Skill upgradation		
		No. (B)	% (B/ A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)	
Employees											
Male	478	442	92%	286	60%	452	293	65%	85	19%	
Female	88	51	58%	59	67%	85	6	7%	35	41%	
Others	0	0	0%	0	0%	0	0	0%	0	0%	
Total	566	493	87%	345	61%	537	299	56%	120	22%	
Workers											
Male	1044	1044	100%	1044	100%	177	82	46%	7	4%	
Female	75	75	100%	75	100%	0	0	0%	0	0%	
Others	0	0	0%	0	0%	0	0	0%	0	0%	
Total	1119	1119	100%	1119	100%	177	82	46%	7	4%	

8. Details of training given to employees and workers:

Note: Total workers and total employees are inclusive of other than permanent employees and other than workers.

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

Category		FY 2023-24		FY 2022-23			
Category	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)	
Employees							
Male	474	474	100%	452	452	100%	
Female	87	87	100%	85	85	100%	
Others	0	0	0%	0	0	0%	
Total	561	561	100%	537	537	100%	
Workers				· · · ·			
Male	173	173	100%	758	0	0%	
Female	1	1	100%	7	0	0%	
Others	0	0	0%	0	0	0%	
Total	174	174	100%	765	0	0%	

Note: The above data of FY 2023-24 includes only permanent employees and permanent workers.

10. Health and safety management system:

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

Yes. The Company has implemented an Occupational Health and Safety management system that covers and applies to all employees and contractual workers. The company is IMS (i.e. Integrated Management System) certified wherein the Company's operational facilities are ISO 45001 (an international Occupational Health and Safety standard) certified by independent audit agencies. Following training & activities are done time to time:

- 1. Mock Fire drills
- 2. Annual Health check-up (with tie ups with nearby hospitals)
- 3. POSH Trainings
- 4. Maintenance of an incident register

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

We prioritize the identification and mitigation of risks through our audit system, which includes internal and external audits focusing on environmental and occupational health and safety parameters. The Company has appropriate procedures to assess risk on routine and non-routine basis:

- Work Permit System
- Job Safety Analysis
- Safety Inspections and Audits
- Incident Investigation and Analysis
- Employee Involvement and Reporting
- Hazard Identification & Risk Assessment (HIRA)
- Management of Change
- Safety Committee
- Toolbox Talk & Safety Training

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

Yes.

- Reporting of unsafe condition & unsafe acts (Safety Observations)
- Near Miss Reporting
- Toolbox Talk
- Safety Committee meeting
- d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No). If yes, the Coverage such systems?

Yes.

- Mediclaim Policy Family for employee & family members
- Yoga & Meditation session for employees for physical and mental wellness
- Blood tests and eye tests conducted for employees and workers.

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

Safety Incident/Number	Category*	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one	Employee	0	0
million-person hours worked)	Workers	0	0
Total recordable work-related injuries	Employee	5	1
	Workers	5	2
No. of fatalities	Employee	0	0
	Workers	0	0
High-consequence work-related injury or ill health	Employee	0	0
(excluding fatalities)	Workers	0	0

*Including in the contract workforce

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12. Describe the measures taken by the entity to ensure a safe and healthy work place:

The Health, Safety & Environment (HSE) department at the manufacturing units is headed by the respective Plant Heads. The Plant Head has the overall responsibility for the implementation of the requirements of the HSE standards. The Company has adopted ISO 45001, an internationally recognized standard for occupational health and safety management systems. The Plant Head is supported by HSE Head & HSE Officers to ensure the effective management of process-related risks, promoting safety and preventing incidents. The company has adopted:

- HIRA (Hazard Identification & Risk Assessment)
- Safety Audit by Third Party
- Execution of all the high-risk jobs through a work permit system
- Conduct of Safety Committee Meetings
- Regular Safety Training to employee
- Employee transport facility

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

		FY 2023-24		FY 2022-23			
	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	-	-	-	-	-	-	
Health & Safety	-	-	-	-	-	-	

14. Assessments for the year:

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

* (ISO 45001 internal as well as external audit)

** (Third Party Safety Audit as per IS 14489)

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.

There were no incidents where corrective action was required to be taken. .

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

(This principle highlights the importance of stakeholder engagement. Companies should consider the interests and perspectives of all stakeholders, including shareholders, employees, customers, suppliers, and the communities in which they operate. They should also be responsive to stakeholder concerns and feedback.)

Essential Indicators

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

The Company identifies any individual, group, or institution that contributes to its business chain as a major stakeholder. Key stakeholders include:

- Customers
- Employees
- Suppliers and value chain partners
- Shareholders
- Government and regulators
- Non-governmental organizations (NGOs/NPOs)

The process of identifying these key stakeholders involves input and comments from all departments within the Company, as well as senior management. This collaborative approach ensures a thorough review is conducted to recognize the most important stakeholders in the company's activities.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)	Frequency of engagement (Annually, Half- yearly, Quarterly, others- Please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	Exhibitions , Customer feedback surveys, In- person meetings/letters, Company websites, Product information on packaging, Conferences, Email, SMS	Others- Frequent & need-basis	The Company recognizes that understanding its customers' needs is crucial for setting the quality and pricing of its products. Customer demands also fuel the creation of new and innovative products. Additionally, the Company aims to reduce the environmental and social impacts of its products, helping customers achieve their sustainability objectives.
Employees	No	Emails, Video messages, Internal Communication platforms, Team meetings, One-to-one meetings/ briefings, Trainings,, Notice Boards	Others- Frequent & need-basis	 The Company aims to enhance employee engagement and communication by promoting collaborative working, diversity, and well-being at the workplace. The Company also seeks to provide employees with opportunities for accelerated career growth.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)	Frequency of engagement (Annually, Half- yearly, Quarterly, others- Please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Suppliers &	No	Supplier evaluation	Others- Frequent	The Company's goals include creating
Value chain		questionnaires, Contractual	& need-basis	maximum opportunities for suppliers
partners		meetings, Email, SMS,		throughout the value chain, embedding
		Website, Phone calls, Video		sustainability into procurement decisions,
		Conferencing Meetings.		and sourcing high-quality raw materials and services at competitive prices.
Shareholders/	No	Annual General Meeting,	Others- Frequent	The Company aims to reveal both financial
Research		Annual Reports, One-to-	& need-basis	and non-financial factors to offer valuable
Analysts		one meetings, Quarterly		information that creates substantial long-
		conference calls, Investor		term value for investors and shareholders.
		conferences, emails, phone		Additionally, the Company engages with all
		calls and website.		stakeholders to understand their priorities
				and address their queries and concerns,
				thereby enhancing business practices.
Governments	No	Press Releases, Quarterly	Others- Frequent	The Company strives to boost its
& Regulatory		Results, Annual Reports	& need-basis	sustainability performance and ensure
Bodies		including BRSR Report,		better compliance with relevant regulations.
		Stock Exchange filings, ,		It also seeks to aid nation-building through
		Statutory Filings.		its products and taxes, while supporting
				government initiatives through corporate
				social responsibility (CSR) and local
				community contributions.
NGOs/ NPOs	No	CSR initiatives, Telephonic	Others- Frequent	The Company plans to collaborate with
& Other		discussions, Emails,	& need-basis	experts for the successful execution of CSR
groups		Personal visits.		programs and to routinely discuss and share updates to enhance the current initiatives.

PRINCIPLE 5: Businesses should respect and promote human rights

This principle focuses on the importance of human rights. Companies should respect and promote human rights, including the rights to freedom of expression, association, and privacy. They should also prevent and address human rights violations in their operations and value chains.

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:

		FY 2023-24		FY 2022-23				
Category	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of Employees / workers covered (D)	% (D / C)		
Employees								
Permanent	561	405	72%	527	286	54%		
Other than Permanent	5	5	100%	10	0	0%		
Total Employees	566	410	72.4%	537	286	53%		
Workers			· · · · · ·					
Permanent	174	46	26.44%	177	17	10%		
Other than Permanent	945	42	4.44%	588	0	0%		
Total Workers	1119	88	7.86%	765	17	2%		

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

		FY 2023-24					F	Y 2022-23	3	
Category	Total (A)		ial to im Wage		e than ım Wage	Total (D)		ial to im Wage		e than ım Wage
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees									·	
Permanent										
Male	474	0	0%	474	100%	443	0	0%	443	100%
Female	87	0	0%	87	100%	84	0	0%	84	100%
Total	561	0	0%	561	100%	527	0	0%	527	100%
Other than Pe	rmanent								· · · · · ·	
Male	4	0	0%	4	100%	9	0	0%	9	100%
Female	1	0	0%	1	100%	1	0	0%	1	100%
Total	5	0	0%	5	100%	10	0	0%	10	100%
Workers										
Permanent										
Male	173	0	0%	173	100%	177	0	0%	177	100%
Female	1	0	0%	1	100%	0	0	0%	0	100%
Total	174	0	0%	174	100%	177	0	0%	177	100%
Other than Pe	ermanent									
Male	871	871	100%	0	0%	581	581	100%	0	0%
Female	74	74	100%	0	0%	7	7	100%	0	0%
Total	945	945	100%	0	0%	588	588	100%	0	0%

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

a. Median remuneration / wages:

		Male	Female		
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category	
Board of Directors (BoD)	3	2,34,08,000	0	0	
Key Managerial Personnel	2	96,33,874	2	74,35,528	
Employees other than BoD and KMP	473	4,20,072	86	5,36,568	
Workers	1044	1,79,100	75	1,52,292	

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

Particulars	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	13.52%	12.70%

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business?

Yes.

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

The Human Resource Head and the individual plant heads hold the responsibility for looking after any human rights issues caused or contributed to by the business.

Additionally, the company has formed POSH Policy in which location wise POSH committees have been formed along with an external committee member who also represents a NGO. The POSH Committee carries out Quarterly Review where all the human right issues related to female employees are discussed and corrective actions taken on the same is informed to the Management by the corporate HR.

Likewise, OAL's all manufacturing facilities have safety and canteen committees to look after and solve the overall Human Rights issues related to Food and work place safety.

Any grievances / complaints with respect to non-compliance with the Policy shall be reported to the Corporate HR. The company has established and defined internal procedures to redress grievances related to Employees and workers.

The Corporate HR can be contacted at:

dhirendra@orientalaromatics.com

(Mr. Dhirendra Bacchav, DGM- HR)

The Company values honesty, integrity, and ethical behaviour as the foundation for long-term trust.

Respect for human rights is critical in upholding these fundamental concepts. The Company is committed to protecting and upholding human rights.

For more information, refer to our BRSR Policy which includes the Human Rights Policy and Equal Employment Opportunity Policy.

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

		FY 2023-24		FY 2022-23			
	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	-	0	0		
Discrimination at workplace	0	0	-	0	0		
Child Labour	0	0	-	0	0		
Forced Labour/Involuntary Labour	0	0	-	0	0		
Wages	0	0	-	0	0		
Other human rights related issues	-	-	-	-	-		

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

Particulars	FY 2023-24	FY 2022-23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

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

Oriental Aromatics is dedicated to employee well-being through its stringent Prevention of Sexual Harassment (POSH) Policy. This policy ensures that complainants' human rights are protected, preventing any adverse consequences related to discrimination or harassment. It guarantees confidentiality and anonymity for all complainants, supported by an Internal Complaints Committee that conducts inquiries while safeguarding the identities of all involved. Regular sensitization programs on discrimination and sexual harassment prevention further reinforce this commitment.

The POSH Policy also features location-specific committees which comprises of NGO representative. These committees conduct quarterly reviews to address human rights issues concerning female employees, implementing corrective actions as necessary. The outcomes of these reviews and actions taken are reported to management by the Corporate HR.

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

Yes.

9. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third partie		
Child labour	100%		
Forced/involuntary labour	100%		
Sexual harassment	100%		
Discrimination at workplace	100%		
Wages	100%		
Others – please specify	-		

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

There were no cases where corrective action was required.

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

(This principle emphasizes the importance of environmental stewardship. Companies should minimize their impact on the environment, conserve natural resources, and promote environmental sustainability. They should also take steps to restore and rehabilitate degraded ecosystems.)

Essential Indicators

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

	(In Joules or multiples	
Parameter	FY 2023-24 *FY 2022-2	
From renewable sources		
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	-	-

From non-renewable sources		
Total electricity consumption (D)	89,846.64	91,064.65
Total fuel consumption (E)	7,68,116.26	8,03,604.19
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	8,57,962.90	8,94,668.83
Total energy consumed (A+B+C+D+E+F)	8,57,962.90	8,94,668.83
Energy intensity per rupee of turnover (Total energy consumed (GJ) / Revenue from operations (in rupees))	0.000101687	0.000104659
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed (in GJ)/ Revenue from operations adjusted for PPP (in rupees))	0.002056108	0.002116206
Energy intensity in terms of physical output (Total energy consumed (in GJ) per unit of production (in metric tonnes)	61.63969394	59.12038789
Energy intensity (optional) - the relevant metric may be selected by the entity	-	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?	No	
If yes, name of the external agency.	NA	

*Note: The energy number for FY 2022-23 has been updated due to change in energy factors.

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

No.

If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

Not Applicable

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

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water		-
(ii) Groundwater	1,63,286	1,95,039
(iii) Third party water	1,93,243	1,57,897
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	3,56,529	3,52,936
Total volume of water consumption (in kilolitres)	2,28,200	*2,28,430
Water intensity per rupee of turnover	-	-
(Total water consumption (in KL)/ Revenue from operations (in rupees))	0.000027047	0.000026722
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)		
(Total water consumption (in KL) / Revenue from operations adjusted for PPP (in rupees))	0.000546881	0.000540317
Water intensity in terms of physical output		
Total water consumption (in KL) per unit of production (in metric tonnes)	16.39	15.09482588
Water intensity (optional) - the relevant metric may be selected by the entity	-	-

*Note:*Methodology for calculation for water consumption for FY 2022-23 has been updated (water consumption= water withdrawal - water discharge)

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Yes/No)

No

If yes, name of the external agency.

NA

4. Provide the following details related to water discharged:

Parameter	FY 2023-24	FY 2022-23
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	-	-
No treatment	-	-
With treatment - please specify level of treatment	-	-
(ii) To Groundwater	88,443	81,535
No treatment		
With treatment – Tertiary treatment	88,443	81,535
(iii) To Seawater	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
(iv) Sent to third parties	39,886	42,971
No treatment- (High Concentrated Effluent to common spray dryer)	9,569	8,664
With treatment - (High Concentrated Effluent to CETP with primary, secondary and tertiary)	30,317	34,307
(v) Others	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	1,28,329	1,24,506
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)	Ν	0
If yes, name of the external agency.	N	A

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

Yes The Ambernath plant has successfully implemented a Zero Liquid Discharge (ZLD) mechanism. This innovative approach ensures that no liquid waste is discharged from the plant. Instead, the water is recycled and utilized for irrigation and flushing purposes, effectively conserving this valuable resource.

In line with our commitment to water conservation, we have taken proactive measures at our Bareilly and Baroda Plants. Through our reuse and recycle approach, we aim to optimize water consumption and minimize wastewater generation. We envisage implementing ZLD in both these plants to enhance the coverage of ZLD practices across the company. These initiatives reflect our recognition of the importance of water as a critical resource, and our dedication to water conservation.

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

Parameter	Please specify unit	FY 2023-24	FY 2022-23
NOx	ppm	74.674	34.60
SOx	Mg/Nm3	38.36667	20.40
Particulate matter (PM 10)	ppm	49	62.75
Particulate matter (PM 2.5)			02.75
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)			-
Others - please specify			
Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N)	YAS		
If yes, name of the external agency.	1. Enviro-Tech services		
	2. Bhagwati Enviro Care Pvt. Ltd.		t. Ltd.
	3. Sky Lab, Bhiwandi		
	4. Sky Lab Analytical Laboratory.		ratory.

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) *	Metric tonnes of CO2 equivalent	26,268.76	31,606
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	17,869.50	20,376
Total Scope 1 and Scope 2 emissions per rupee of turnover	(Total Scope 1 and Scope 2 GHG emissions (TCO2e / Revenue from operations (in rupees))	0.000005231	0.000006081
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	(Total Scope 1 and Scope 2 GHG emissions (TCO2e)/ Revenue from operations adjusted for PPP (in rupees))	0.000105777	0.000122956
Total Scope 1 and Scope 2 emission intensity in terms of physical output	MTCO2e per metric tonne	3.17107941	3.43500958

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 1 and Scope 2 emission intensity (optional) - the relevant metric may be selected by the entity	-	-	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)		١	ю
If yes, name of the external agency.		N	Α

*Biogenic emission fuel consumed in FY23-24 is 54,238.80 TCO2e

8. Does the entity have any project related to reducing Green House Gas emission? (Yes/ No). If yes, then provide details.

Yes. OAL strives to address the climate change risks arising out of greenhouse gas emission by taking up energy efficiency and renewable energy projects in its plants. The Company has invested in a biomass-based boiler to meet its steam requirements and reduce its dependence on fossil fuel. The company regularly takes up various energy efficiency initiatives at the plants by adopting energy efficient technologies for reducing greenhouse gas emission. The company's commitment to climate action and minimizing environmental impact is demonstrated through their Carbon Disclosure Project (CDP) certification, where they received a B -rating in the Management band.

This is higher than the Asia regional average of C, enabling OAL to progress in environmental stewardship by benchmarking and comparing their climate governance practices with their peers.

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

Parameter	FY 2023-24	FY 2022-23
Total Waste generated (in metric tonnes)		
Plastic waste (A)	142.73	26.28
E-waste (B)	0.93	4.57
Bio-medical waste (C)	0	0.50
Construction and demolition waste (D)	0	0
Battery waste (E)	0.07	0.41
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	13,004.27	17,541.27
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	1,084.30	239.50
Total (A+B + C + D + E + F + G + H)	14,232.28	17,812.53
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.000001687	0.000002084
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.000034108	0.000042133
Waste intensity in terms of physical output	1.022	1.177
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	FY 2023-24	FY 2022-23
(i) Recycled	0	0
(ii) Re-used	O*	14,777
(iii) Other recovery operations	13,811.20	2,329
Total	13,811.20	17,106

* Waste recycled and reused in the year FY23-24 is considered in other recovery options

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

Category of waste	FY 2023-24	FY 2022-23	
(i) Incineration	0	108	
(ii) Landfilling	310.91	265	
(iii) Other disposal operations	110.19	69	
Total	421.10	442	
Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N)	No		
If yes, name of the external agency.	N	NA	

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

The manufacturing process produces wastes, which comprises of plastic and steel drums, ETP sludge, distillation residue, glass roll, boiler ash, solid waste from building and demolition, e-waste, and plastic garbage. In light of this, the company has implemented efforts to ensure responsible waste management procedures. Our goal is to avoid the disposal of huge volumes of waste by implementing techniques that recycle used materials and reintroduce excess material back into the manufacturing process. The company follows the '3R' principle, which aims to reduce, reuse, and recycle garbage.

We dispose of hazardous garbage using legal and environmentally safe methods, and we sell non-hazardous material to licensed recyclers. We handle all trash in accordance with the Consent to Operate/Hazardous trash authorization for each location. To reduce the generation of hazardous waste, the organization uses a "Reduce, Reuse, Recycle, Recovery, and Disposal" approach that is refined on a regular basis. The Company either sends hazardous waste to authorized recyclers, disposes of it at Treatment Storage and Disposal Facilities (TSDF), or sells it to other companies as raw material.

Discarded batteries are disposed as buy back through authorized dealers. The plastic waste is properly collected, segregated and stored at designated place and is disposed through authorized vendors and e-waste is sent to certified recyclers only.

The construction and demolition waste is collected, segregated and reused wherever required inside the premises.

We are planning to install a composter to treat the canteen and employee's residual waste.

We have ETP and STP installed at all our sites. The wastewater is reused for gardening otherwise released in the Nagar Nigam sewage system. The sludge generated in ETP waste is sent to a certified third party, and STP waste is used for gardening.

Recognizing the importance of water as a resource, we undertake several initiatives to optimize the consumption and reduce resultant wastewater generation through our reuse or recycle approach at our Bareilly and Baroda Plant. Effluent generated at Bareilly and Baroda is treated in Effluent Treatment Plant (ETP) followed by treatment in RO plant. The company has installed Effluent Treatment Plant (ETP), Reverse Osmosis (RO) plant to recover 70%-80% of the water from ETP effluent which is recycled to process. Currently we are recycling 30% pure condensate against total steam consumption of 175 TPD (tonnes per day). Bareilly plant recycles wash water within the same process, thus saving on almost 5 -10% of fresh water.

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

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

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

None of the projects undertaken by OAL in FY 2023-24 required Environmental Impact Assessments (EIA).

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/NA).

Yes

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

Specify the law/ regulation/ guidelines which was not complied with		Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any		
Not Applicable					

Not Applicable

Leadership Indicators

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)*		3,80,435.94	-
Total Scope 3 emissions per rupee of turnover	(Total Scope 3 emissions / Total revenue from operations)	0.00004509	-
Total Scope 3 emission intensity (optional) - the relevant metric may be selected by the entity Units of Production (Metric Tonnes)	(Total Scope 3 emissions / Total units of production)	27.332132	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)		No	
If yes, name of the external agency.	NA		

**Scope 3 Categories includes emission from Category-1 Purchased Goods & Services, Category-2 Capital Goods, Category-4 Upstream Transportation & Distribution, Category 5- Waste Generated, Category-6 Business Travel, Category-7 Employee Commuting, Category-9 Downstream Transportation & Distribution

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

(This principle highlights the importance of responsible advocacy. Companies should engage in policy advocacy in a responsible and transparent manner, and avoid engaging in activities that could undermine the public interest or the democratic process.)

Essential Indicators

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

The Company has affiliations with 9 (Nine) trade and industry chambers / associations.

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

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

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

Name of authority	Brief of the case	Corrective action taken
There were no ca	ses where corrective action was nee	eded to be taken.

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

(This principle emphasizes the importance of promoting inclusive and equitable economic development. Companies should create economic opportunities for all, including disadvantaged and marginalized groups. They should also contribute to the development of local communities and support social and economic empowerment.)

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Nil	Nil	Nil	Nil	Nil	Nil

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

Sr. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

OAL recognizes its social duty and promotes inclusive growth and equitable development for all stakeholders. It passionately thinks that expanding together responsibly will contribute to the success of its business.

The Value Chain Partners and Communities Grievance Redressal Policy along with the BRSR Policy highlights the grievance redressal mechanism of the community. It discusses the process of receiving and resolving community complaints and grievances. The unit-level Human Resource/Admin Department communicates with the community on a number of issues such as health care, education, sustainability, rural development, and so on, and any concerns received are addressed and resolved.

Any complaint or grievance received from the community shall be reported to DGM-HR for Registered office locations and to the factory managers at the respective plants as mentioned below:

OAL Registered Office & R&D Lab: dhirendra@orientalaromatics.com / info@orientalaromatics.com

Ambernath : jignesh@orientalaromatics.com

Bareilly: jpathak@orientalaromatics.com

Vadodara: jigar_patel@orientalaromatics.com

Grievances related to CSR shall be reported to the Chairman of the CSR Committee Mr. Shyamal A. Bodani, at info@orientalaromatics.com.

With a focus on community needs and concerns, we try to reduce our environmental, societal, and communal impact while contributing to society through carefully selected CSR programs.

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

	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers	8.89%	6.19%
Directly from within India	47.05%	35.52%*

* Sourced directly from within the district and neighbouring districts

5. Job creation in smaller towns - Disclose wages paito 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

	FY 2023-24	FY 2022-23
Rural	35.21%	35.04%
Semi-urban	10.35%	10.67%
Urban	26.51%	22.33%
Metropolitan	27.93%	31.96%

(Place to be categorized as per RBI Classification System - rural / semi-urban / urban/metropolitan)

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

(This principle highlights the importance of responsible consumer engagement. Companies should provide safe, high-quality products and services, and ensure that they are marketed and sold ethically and responsibly. They should also be transparent about their products and services, and provide consumers with the information they need to make informed choices.)

Essential Indicators

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

Oriental Aromatics has a comprehensive system in place to handle consumer complaints and feedback as part of its Integrated Management System. Customers are invited to complete a feedback form, which covers various aspects of our performance, including quality, quantity, delivery schedule, assistance provided by service personnel, and communication. Customers rate each aspect from excellent to poor, providing us with valuable insights into our strengths and areas for improvement.

Customers may file a complaint via letter or email, which is further analyzed by the management. Upon receipt of a complaint, an acknowledgment is immediately sent to the customer. Depending on the nature of the complaint—whether technical or commercial— either the Accounts department or the Plant Head, will take necessary action. Finally, the required corrective measures are implemented and communicated back to the customer.

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

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

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

	FY 20	FY 2023-24		Remarks FY 2		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	-	0	0	
Advertising	0	0	-	0	0	
Cyber-security	0	0	-	0	0	
Delivery of essential services	0	0	-	0	0	
Restrictive Trade Practices	0	0	-	0	0	
Unfair Trade Practices	0	0	-	0	0	
Other	42	0	-	18	0	Product ar transportatic

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

	Number	Reasons for recall
Voluntary recalls	0	NA
Forced recalls	0	NA

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

Yes,

https://www.orientalaromatics.com/documents/corporate-governance/policies/Cyber%20Security%20 Policy.pdf

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

There were no issues where corrective actions needed to be taken.

7. Provide the following information relating to data breaches

0
0%