BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

SECTION A : GENERAL DISCLOSURES

I. Details of the Listed Entity

S. No.	Particulars	Details
1	**Corporate Identity Number (CIN) of the Listed Entity**	L46524DL1993PLC054086
2	**Name of the Listed Entity**	**Optiemus Infracom Limited**
3	**Year of Incorporation**	17/06/1993
4	**Registered office address**	K-20, 2nd Floor Lajpat Nagar-II, New Delhi -110024
5	**Corporate address**	A-7, Sector-65, Gautam Buddha Nagar, Noida, Uttar Pradesh-201301
6	**E-mail**	info@optiemus.com
7	**Telephone**	011–29840906/07
8	**Website**	www.optiemus.com
9	**Financial year for which reporting is being done**	April 01, 2025 – March 31, 2026
10	**Name of the Stock Exchange(s) where shares are listed**	1. National Stock Exchange of India Limited ('NSE') 2. BSE Limited ('BSE')
11	**Paid-up Capital**	₹ 8,868.88 Lakhs
12	**Name and contact details (telephone, e-mail address) of the person who may be contacted in case of any queries on the BRSR report**	Mr. Vikas Chandra Company Secretary & Compliance Officer Ph. No.: +91 9217341687 e-mail ID: info@optiemus.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 disclosures made in this report are on 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 Main Activity	Description of Business Activity	% of Turnover of the entity
1	Trading	Wholesale Trading of Telecommunication and allied products	99.98%

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	Telecommunication and allied products	46524	99.98%

As per NIC 2008.

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	0	4	4
International	0	0	0

19. Market Served by the entity:

a.	**Number of locations**	
	Locations	**Number**
	National (No. of States)	7
	International (No. of Countries)	0
Note – The Company holds GST registrations in seven states; however, its presence extends across India.		
b.	**What is the contribution of exports as a percentage of the total turnover of the entity?**	0%
C.	**A brief on type of customers**	The Company presently serves customers across the domestic market through a combination of direct sales and an established dealer distribution network, catering to a diverse customer base.

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)**	43	40	93.02%	3	6.98%
2	Other than Permanent **(E)**	NA	NA	NA	NA	NA
3	**Total employees (D+E)**	43	40	93.02%	3	6.98%
	Workers					
4	Permanent **(F)**	NA	NA	NA	NA	NA
5	Other than Permanent **(G)**	NA	NA	NA	NA	NA
6	**Total workers (F+G)**	NA	NA	NA	NA	NA

Note: The Company doesn't have any staff in 'other than permanent employees' and 'workers' categories.

b. **Differently abled Employees and workers:**

S. No.	Particulars	Total (A)	Male		Female	
			No.(B)	% (B/A)	No. (C)	% (C/A)
	Differently abled Employees					
1	Permanent **(D)**	0	0	0%	0	0%
2	Other than Permanent **(E)**	NA	NA	NA	NA	NA
3	**Total differently abled employees (D+E)**	0	0	0%	0	0%
	Differently abled Workers					
4	Permanent **(F)**	NA	NA	NA	NA	NA
5	Other than Permanent **(G)**	NA	NA	NA	NA	NA
6	**Total differently abled workers (F+G)**	NA	NA	NA	NA	NA

21. Participation/Inclusion/Representation of Women:

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	1	16.67%
Key Management Personnel	*3	0	0.00%

**KMP includes 1(One) Whole-Time Director.*

22. Turnover rate for permanent employees and workers

Particulars	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	17.95%	0.00%	16.87%	*72.16%	*150.00%	78.10%	37.62%	18.18%	35.71%
Permanent Workers	NA	NA	NA	NA	NA	NA	NA	NA	NA

Note: The Company doesn't have any staff in 'permanent workers' categories.

**Including resignation due to Group Transfer of employees.*

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

23. (a) Name 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	GDN Enterprises Private Limited	Wholly Owned Subsidiary	100%	No
2	Optiemus Electronics Limited	Wholly Owned Subsidiary	100%	No
3	Optiemus Infracom (Singapore) Pte Limited	Wholly Owned Subsidiary	100%	No
4	Optiemus Unmanned Systems Private Limited	Wholly Owned Subsidiary	100%	No

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)
5	[1]Optiemus Display Technology Private Limited	Wholly Owned Subsidiary	100%	No
6	[2]Optiemus Vision Technology Private Limited	Wholly Owned Subsidiary	100%	No
7	[3]Optiemus Micro Electronics Private Limited	Wholly Owned Subsidiary	100%	No
8	[4]XO Ventures Private Limited	Wholly Owned Subsidiary	100%	No
9	Bharat Innovative Glass Technologies Private Limited	Joint Venture and Subsidiary	70%	No
10	FineMS Electronics Private Limited	Subsidiary	60%	No
11	Troosol Enterprises Private Limited	Subsidiary	60%	No
12	[5]The Factory Private Limited	Subsidiary	65%	No
13	Teleecare Network India Private Limited	Associate	46.22%	No
14	WIN Technology	Joint Venture	0%	No

[1&2]incorporated on July 22, 2025.
[3]incorporated on August 04, 2025.
[4]incorporated on October 15, 2025.
[5]incorporated on December 19, 2025.

VI. CSR Details

24.	**(i)**	**Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)**	Yes
	(ii)	**Turnover (₹ In Lakhs)**	72,409.04
	(iii)	**Net worth (₹ In Lakhs)**	65,566.91

VII. Transparency and Disclosure Compliances

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

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 https://www.optiemus.com/contactus.php e-mail: info@optiemus.com	0	0	NA	0	0	NA

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
Investors (other than shareholders)	Yes https://www.optiemus.com/investorcontact.html e-mail: info@optiemus.com	0	0	Queries/ Request received from investors (other than shareholders) were duly replied/ resolved.	0	0	NA
Shareholders	Yes https://www.optiemus.com/investorcontact.html e-mail: info@optiemus.com	4	0	All the complaints received from the shareholders of the Company were resolved by the Company / its RTA within stipulated timeline. Further, queries/ requests received from shareholders were duly resolved.	2	0	All the complaints received from the shareholders of the Company were resolved by the Company / its RTA within stipulated timeline. Further, queries/ requests received from shareholders were substantially resolved.
Employees and Workers	Yes https://hrone.cloud/ e-mail: hr@optiemus.com	0	0	NA	0	0	NA
Customers	Yes https://www.optiemus.com/contactus.php	0	0	NA	0	0	NA
Value Chain Partners	*NA	0	0	*NA	0	0	NA
Other (please specify)	NA	0	0	NA	0	0	NA

**Note: The Company does not have value chain partners.*

*The details of Grievance Redressal Mechanism in Place applicable for stakeholder group is given below:

Stakeholder Group from whom Complaint is Received	Web Link for Grievance Policy
Communities	The Company is committed to maintain open and transparent communication with the communities impacted by its operations and CSR initiatives. Community members and beneficiaries may submit their grievances, concerns, suggestions, or feedback through the Company's dedicated e-mail at care@optiemus.com or via the Contact Us section on the Company's website at *https://www.optiemus.com/contactus.php*.
Investors and Shareholders	The Company offers a mean to handle the issues or complaints or queries raised by its investors and shareholders. Contact details to reach out the Company by Investors and Shareholders is available at *https://www.optiemus.com/investorcontact.html*. The Company Secretary & Compliance Officer is directly accessible to investors and shareholders through the designated e-mail address: info@optiemus.com and cs.vikas@optiemus.com. M/s. Beetal Financial & Computer Services Private Limited, Registrar and Share Transfer Agent of the Company, handles shareholder-related requests and grievances pertaining to share transfers, dematerialisation, transmission and other investor services. The shareholder can make their requests and grievances to RTA of the Company at beetal@beetalfinancial.com. Investors and shareholders may also register their grievances through the SEBI Complaints Redress System (SCORES) or the Online Dispute Resolution (ODR) Portal. The Company periodically monitors the status of investor grievances, tracks resolution timelines, and places significant emphasis on timely closure of complaints to enhance investors satisfaction and strengthen corporate governance.
Employees and Workers	The Company's Open-Door policy ensures effective channels for addressing the concerns of employees. To support grievance, the Company has a dedicated HR portal for filing complaints. Employees may raise their grievances at *https://hrone.cloud/* or by sending an email to the HR Department at hr@optiemus.com, or by submitting a written application to the HR Department. Further, the Company's Vigil Mechanism/Whistle Blower Policy is a mechanism that allows Employees and Directors to report genuine concerns, including suspected or actual instances of fraud, unethical conduct or violations. It also ensures that complainants are protected with full anonymity against any victimisation practices. The employee, on becoming aware of any suspected or actual fraud, can file their grievances to Mr. Vikas Chandra, Company Secretary & Compliance Officer, who serves as the Vigilance Officer of the Company, through an e-mail at cs.vikas@optiemus.com or by submitting a written complaint (protected disclosure). The Company's Vigil Mechanism/Whistle Blower Policy can be accessed at *https://www.optiemus.com/policies.html*.

Stakeholder Group from whom Complaint is Received	Web Link for Grievance Policy
	Also, the Internal Complaints Committee ("ICC") of the Company address complaint relating to sexual harassment at workplace. The composition of the ICC and the grievance redressal process are detailed in the Company's POSH Policy, which is available on the Company's website at *https://www.optiemus.com/policies.html*. Further, the Company doesn't have any worker.
Customers	The Company has established a customer grievance redressal mechanism to receive, address and resolve customer complaints and feedback in a timely and transparent manner. Customers of the Company's telecommunication and allied products may submit their queries, complaints, or feedback through the Single Point of Contact available on the Company's website at *https://www.optiemus.com/contactus.php*. For products marketed under the Company's tempered glass brand, RhinoTech, customers can directly contact the dedicated customer support team at support@RhinoTech.co.in or contact at +91 9773589242 for assistance and grievance redressal.
Value Chain Partners	NA
Other (please specify)	-

Note: The Company does not have value chain partners.

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.	Material and Sourcing	Opportunity	The greater the sustainability of sourced goods, the more favorable the long-term outcomes for the business.	The Company is in the process of formulating and adopting a Sustainable Sourcing Policy.	Positive
2.	Technology Dynamics	Risk	Ongoing advancements and shifts in technology can significantly affect the Company's operations.	The Company emphasizes effective change management and maintains flexibility in its business operations.	Negative
3.	Change in consumer demand	Risk	Given the evolving technological landscape and available options, consumer preferences may shift based on convenience and necessity. Failure to	The Company regularly evaluates consumer demand and maintains a diversified product portfolio to stay prepared for future market shifts.	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)
			adapt to these changes could adversely affect long-term business performance.		
4.	Climate change	Risk	Climate change presents risks by potentially disrupting regional and global logistics, transit routes, and other key infrastructure and impacting overall profitability.	The Company aims to build a strong climate resilience strategy, supported by frequent materiality assessments and a well-structured stakeholder engagement plan.	Negative
5.	Compliance and Governance	Risk	Adherence to regulations and sound corporate governance is fundamental to our Company, as any instance of non-compliance can seriously damage our business and reputation.	A dedicated team of professionals monitors legal and regulatory developments to ensure the Company remains compliant with all applicable laws and timely fulfills its obligations.	Negative
6.	Governance and Ethical business conduct	Opportunity	Upholding the highest ethical standards is essential for building and maintaining a sustainable enterprise.	The Company's policies promote ethical conduct across all operations, complemented by regular training and awareness programs on industry best practices.	Positive
7	Data Privacy and Security	Risk	The Company recognizes the critical importance of data security and privacy challenges. Protecting customer data remains one of our highest priorities.	To protect against data security and privacy threats, the Company has put robust measures in place, including strict access controls, mandatory strong password parameters, and strict restrictions against unauthorized removable storage media or public file-sharing services	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)
				encryption of sensitive information, regular security assessments, and employee training programs focused on responsible data handling practices.	

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	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and Management Processes										
1	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No/NA)	Yes	NA	Yes	Yes	Yes	Yes	NA	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No/NA)	Yes	NA	Yes	Yes	Yes	Yes	NA	Yes	Yes
	c. Web Link of the Policies, if available	Policies are available on the website of the Company i.e. *https://www.optiemus.com/policies.html*. Policies which are internal to the Company are available on the intranet of the Company.								
2	Whether the entity has translated the policy into procedures. (Yes / No/NA)	Yes	NA	Yes	Yes	Yes	Yes	NA	Yes	Yes
3	Do the enlisted policies extend to your value chain partners? (Yes/No/NA)	NA	NA	NA	NA	NA	NA	NA	NA	NA
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.	NA	NA	NA	NA	NA	NA	NA	NA	NA
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company integrates sustainability considerations into its business processes to strengthen its environmental, social, and governance (ESG) framework. Ongoing efforts include identifying material ESG priorities and formulating measurable key performance indicators (KPIs) for environmental stewardship, regulatory compliance, ethical business conduct, employee well-being, and responsible governance.								

S. No.	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	NA	NA	NA	NA	NA	NA	NA	NA	NA
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)**	Amidst a landscape characterized by rapid technological shifts, dynamic market conditions, and evolving regulatory environments, the Company remains anchored by robust corporate governance, continuous innovation, and a commitment to stakeholder trust. Our strategic vision prioritizes sustainable, long-term value creation across our entire stakeholder ecosystem. The Company remains steadfast in its dedication to uphold the highest standards of transparency, integrity, and ethical business conduct across all facets of the enterprise. By embedding advanced corporate governance frameworks and stringent risk management protocols into the core decision-making processes, the Company ensures comprehensive oversight and operational accountability. The Company is actively aligning the corporate trajectory with broader socio-environmental imperatives. The holistic approach to enterprise value creation seeks to deliver measurable, positive impacts on the diverse workforce, expanding customer base, supply chain partners and the local communities in which the Company operates. Occupational health, safety, and environmental stewardship are foundational to the Company's operations. It continues to invest in cultivating an inclusive, talent-driven workplace that ensures the growth trajectory remains resilient and future-ready. Looking ahead, the Company is well-positioned to leverage emerging opportunities and navigate challenges through proactive adaptation. The Company extends gratitude to the stakeholders for their enduring confidence as it executes its mandate for responsible and sustainable growth.								
8	**Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).**	Mr. Ashok Gupta Executive Chairman (Whole-time Director)								
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.**	Yes, the Directors and Senior Leadership Team of the Company monitor various aspects of Social, Environmental & Governance responsibilities of the Company on a continuous basis.								

10 Details of Review of NGRBCs by the Company:

	Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
a.	Performance against above policies and follow up action	Board of Directors	NA	Board of Directors	Board of Directors	Board of Directors	Board of Directors	NA	Board of Directors	Board of Directors
b.	Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Board of Directors	NA	Board of Directors	Board of Directors	Board of Directors	Board of Directors	NA	Board of Directors	Board of Directors
	Subject for Review	**Frequency (Annual/Half yearly/Quarterly/Any other-please specify)**								
		P1	**P2**	**P3**	**P4**	**P5**	**P6**	**P7**	**P8**	**P9**
a.	Performance against above policies and follow up action	Annually	NA	Annually	Annually	Annually	Annually	NA	Annually	Annually
b.	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Quarterly	NA	Quarterly	Quarterly	Quarterly	Quarterly	NA	Quarterly	Quarterly
11	**Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No).**	No	No	No	No	No	No	No	No	No
	If yes, provide name of the agency.	NA	NA	NA	NA	NA	NA	NA	NA	NA

Note- As a practice, policies on the Business Responsibility of the Company are reviewed annually or on a need basis by the respective Committee/ Board.

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

Note: As the Company is engaged in wholesale trading business, policies on Principles 2 and 7 are not applicable.

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1: BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE

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	4	1. Code of Conduct and Ethics; 2. Cyber Security and Information Security Awareness; 3. Anti-Bribery Management System; 4. Update on regulatory changes/amendments issued under various applicable laws.	100%
Key Managerial Personnel	8	1. Prevention of Sexual Harassment; 2. Health & Safety; 3. Well-Being & Human Rights; 4. Code of Conduct and Ethics; 5. Cyber Security and Information Security Awareness; 6. Anti-Bribery Management System; 7. Risk Management; 8. Update on regulatory changes/amendments issued under various applicable laws.	100%
Employees other than BOD and KMPs	12	1. Prevention of Sexual Harassment; 2. Health & Safety; 3. Well-Being & Human Rights; 4. Code of Conduct and Ethics; 5. Cyber Security and Information Security Awareness; 6. Anti-Bribery Management System.	100%
Workers	NA	NA	NA

Note:

1. *The Company doesn't have any staff in 'permanent workers' categories.*
2. *Impact of the trainings –*
   a. *BODs: Enhanced leadership awareness of compliance, ethics, risk management, cyber security, and governance, supporting informed decision-making.*
   b. *KMPs: Strengthened the Board's awareness of ethical governance, recent amendments, cybersecurity, regulatory compliance, and anti-bribery practices, enabling effective oversight and informed decision-making.*
   c. *Employees: The training programmes enhanced employees' awareness of the Company's policies, ethical standards, workplace safety, human rights, cyber security, and anti-bribery requirements. These programmes strengthened the compliance culture, promoted responsible workplace behaviour, improved risk awareness, and supported a safe, ethical, and inclusive work environment.*

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

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

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

Note: No 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.

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

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

4 **Does the entity have anti-corruption or anti-bribery policy? (Yes/ No)**

If Yes, provide details in brief

Yes,

The Company maintains a zero-tolerance approach towards bribery, corruption, kickbacks, and all other forms of unethical business conduct. The Company's Anti-Bribery and Anti-Corruption Policy establishes the principles and controls for preventing, detecting, and addressing bribery and corruption across its operations. The Policy applies to directors, employees, and other relevant stakeholders, and reinforces the Company's commitment to conducting business with integrity, transparency, and in compliance with applicable laws and regulations. It also provides mechanisms for reporting suspected violations, ensuring appropriate investigation, and taking disciplinary action, where warranted. These measures form an integral part of the Company's corporate governance and ethical business framework.

If Yes, Provide a web link to the policy, if available

https://www.optiemus.com/policies/OIL_Anti-BriberyorAnti-CorruptionPolicy.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:**

Particulars	FY 2025-26	FY 2024-25
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	NA	NA

Note: The Company doesn't have any staff in 'workers' categories.

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

Case Details	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	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NA

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**

There were no cases of corruptions or conflicts of interest, which required action by regulators/ law enforcement agencies/judicial institutions.

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

Particulars	FY 2025-26	FY 2024-25
Number of days of accounts payables	14	113

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	0%	0%
	b.	Number of trading houses where purchases are made from	0	0
	c.	Purchases from top 10 trading houses as % of total purchases from trading houses.	0%	0%
Concentration of Sales	a.	Sales to dealers / distributors as % of total sales	99.96%	99.91%
	b.	Number of dealers / distributors to whom sales are made	73	90
	c.	Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	99.33%	98.89%

Parameter	Metrics		FY 2025-26	FY 2024-25
Share of RPTs in	a.	Purchases (Purchases with related parties/ Total Purchases)	0.0037%	52.95%
	b.	Sales (Sales to related parties/ Total Sales)	0.24%	4.39%
	c.	Loans & advances (Loans & advances given to related parties/ Total loans & advances)	0%	*0%
	d.	Investments (Investments in related parties/ Total Investments made)	99.98%	99.98%

**All loans and advances provided to related parties during the year have been fully repaid by them during the FY 2024-25. As on March 31, 2025, there was no outstanding balances due from related parties.*

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programmes
NA		

2	**Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No)**	Yes
	If Yes, provide details of the same	The Company has established procedures to effectively manage and prevent conflicts of interest involving Board members, as outlined in the Code of Conduct for Directors and Senior Management. To prevent any potential conflict of interest, employees must ensure that their personal interests do not interfere with the Company's interests, particularly when considering investments in the Company's customers, suppliers or competitors. Prior to making such investments, individuals should thoroughly assess whether these decisions could impact their responsibilities to the Company. In the event of a conflict of interest arising, full disclosure of all relevant facts and circumstances must be made to the Board of Directors for proper resolution. This ensures transparency and upholds the integrity of both personal and company interests.

PRINCIPLE 2: BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE

Essential Indicators

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

S.No.	Particulars	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
1	**R & D**	0%	0%	NA
2	**Capex**	0%	0%	NA

2

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

**As the Company is primarily engaged into wholesale and distribution of telecommunication and allied products, it remains committed to progressively incorporating sustainable sourcing practices into its procurement processes.*

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)**	NA
(b)	**E-waste**	NA
(c)	**Hazardous waste**	NA
(d)	**Other waste**	NA

4

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

**Since the Company is primarily engaged in wholesale and distribution of telecommunication and its allied products, and tempered glass, EPR is not applicable to the Company.*

Leadership Indicators

1 **Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? (Yes/No) :** *NA

If yes, provide details in the following format?

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	If yes, provide the web-link.
NA						

**Since the Company is primarily engaged into wholesale and distribution of telecommunication and its allied products, LCA is not applicable to the Company.*

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

S.No.	Name of Product / Service	Description of the risk / concern	Action Taken
NA			

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

S.No.	Indicate input material	Recycled or re-used input material to total material (In % to Total Material considering the Value)	
		FY 2025-26	FY 2024-25
NA			

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

S.No.	Particulars	FY 2025-26			FY 2024-25		
		Re-Used (In MT)	Recycled (In MT)	Safely Disposed (In MT)	Re-Used (In MT)	Recycled (In MT)	Safely Disposed (In MT)
1.	Plastics (including packaging)	NA	NA	NA	NA	NA	NA
2.	E-waste	NA	NA	NA	NA	NA	NA
3.	Hazardous waste	NA	NA	NA	NA	NA	NA
4.	Other waste	NA	NA	NA	NA	NA	NA

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

S.No.	Indicate product category	Reclaimed products and their packaging materials (as % of total products sold in respective category)
NA		

PRINCIPLE 3: BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS

Essential Indicators

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

Category	Total (A)	% of employees covered by									
		Health Insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	40	40	100%	40	100%	NA	NA	0	0%	0	0%
Female	3	3	100%	3	100%	3	100%	NA	NA	0	0%
Total	**43**	**43**	**100%**	**43**	**100%**	**3**	**100%**	**0**	**0%**	**0**	**0%**
Other than Permanent employees											
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

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	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Other than Permanent workers											
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Note: The Company doesn't have any staff in 'other than permanent employees' and 'workers' categories.

c. **Spending on measures towards well-being of employees and workers (including permanent and other than permanent)**

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company.	0.0042%	0.0051%

2 **Details of retirement benefits, for Current Financial Year 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 (Yes/No/ NA)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Yes/No/ NA)
PF	79.07%	NA	Yes	70.00%	NA	Yes
Gratuity	100.00%	NA	Yes	100.00%	NA	Yes
ESI	13.95%	NA	Yes	22.50%	NA	Yes
Others please specify	NA	NA	NA	NA	NA	NA

Note: The Company doesn't have any staff in 'workers' categories.

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?	Yes
If not, whether any steps are being taken by the entity in this regard.	As of now, the Company does not have any employee with special abilities. However, the Company's Corporate Office has accessibility features for differently abled persons. The Company is committed to foster an inclusive and accessible workplace in accordance 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?	Yes
If so, provide a web-link to the policy.	*https://www.optiemus.com/pdf/OILPolicyonRightsofPersonswithDisabilities.pdf*

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

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

Note: The Company doesn't have any staff in 'permanent workers' categories.

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	NA	NA
Other than Permanent Workers	NA	NA
Permanent Employees	Yes	The Company's Open-Door policy ensures effective channels for addressing the concerns of employees. To support grievance, the Company has a dedicated HR portal for filing complaints. Employees may raise their grievances at *https://hrone.cloud/* or by sending an email to the HR Department at hr@optiemus.com, or by submitting a written application to the HR Department. Further, the Company's Vigil Mechanism/Whistle Blower Policy is a mechanism that allows Employees and Directors to report genuine concerns, including suspected or actual instances of fraud, unethical conduct, or violations. It also ensures that complainants are protected with full anonymity against any victimisation practices. The employee, on becoming aware of any suspected or actual fraud, can file their grievances to Mr. Vikas Chandra, Company Secretary & Compliance Officer, who also serves as the Vigilance Officer of the Company, through an e-mail at cs.vikas@optiemus.com or by submitting a written complaint (protected disclosure). The Company's Vigil Mechanism/Whistle Blower Policy can be accessed at *https://www.optiemus.com/policies.html*. Also, the Internal Complaints Committee **("ICC")** of the Company address complaint relating to sexual harassment at workplace. The composition of the ICC and the grievance redressal process are detailed in the Company's POSH Policy, which is available on the Company's website at *https://www.optiemus.com/policies.html*.
Other than Permanent Employees	NA	NA

Note: The Company doesn't have any staff in 'other than permanent employees' and 'workers' categories.

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	43	0	0%	40	0	0%
Male	40	0	0%	38	0	0%
Female	3	0	0%	2	0	0%
Total Permanent Workers	NA	NA	NA	NA	NA	NA
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA

8. **Details of training given to employees and workers**

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No (B)	%(B/A)	No (C)	%(C/A)		No (E)	%(E/D)	No (F)	%(F/D)
Employees										
Male	40	40	100%	35	87.50%	38	35	92.11%	30	78.95%
Female	3	3	100%	3	100.00%	2	2	100.00%	2	100%
Total	**43**	**43**	**100%**	**38**	**88.37%**	**40**	**37**	**92.50%**	**32**	**80.00%**
Workers										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

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)
Employees						
Male	40	40	100%	38	38	100%
Female	3	3	100%	2	2	100%
Total	**43**	**43**	**100%**	**40**	**40**	**100%**
Workers						
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA

10 Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No)	Yes
If yes, the coverage such system?	The Company has necessary arrangements in place covering occupational health and safety measures such as fire safety audits, installation of fire and smoke detection systems, periodic health check-ups of employees, and conduct of mock drills for emergency situations including fire and earthquake evacuation procedures.
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 identifies and mitigates workplace risks through regular monitoring and safety measures such as access control systems, CCTV surveillance, fire safety systems, 24×7 security arrangements, safe drinking water facilities, and access to medical support. These measures help in identifying and reducing both routine and non-routine workplace hazards.
c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/ No)	NA, the Company doesn't have any workers.
d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)	*Yes

**The Company ensures overall well-being of employees by providing health insurance, accident insurance, regular health check-ups for its employees.*

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

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

12 Describe the measures taken by the entity to ensure a safe and healthy workplace	The Company prioritizes the health and safety of its employees and is committed to maintain a safe and healthy workplace environment. To support this commitment, the Company has implemented various measures, including fire safety audits, regular employee health check-ups, and mock drills for emergencies such as earthquakes, fire incidents, and evacuation procedures. The Company continues to strengthen these measures to further enhance workplace health and safety standards.

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

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

Note: The Company doesn't have any 'workers'.

14 **Assessments for the year:**

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

**The Company has undertaken a self-assessment focusing on health and safety practices and working conditions*

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

**No safety-related incidents or major concerns have been reported.*

Leadership Indicators

1	**Does the entity extend any life insurance or any compensatory package in the event of death of**	
	(A) Employees (Yes/No)	Yes
	(B) Workers (Yes/No)	NA
2	**Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners**	NA

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

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

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

**The Company does not have a dedicated formal transition assistance program; however, it periodically conducts skill enhancement trainings for all employees during their tenure. These programs are tailored to the specific needs of each cadre and functional area, thereby equipping employees with competencies that can support their career pursuits post-retirement or upon separation from the organization.*

5 Details on assessment of value chain partners:

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

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

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

Essential Indicators

1	**Describe the processes for identifying key stakeholder groups of the entity.**	The Company identifies and prioritizes its key stakeholder groups based on their significance to the Company's operations, the extent of the Company's impact on such stakeholders and their ability to influence the Company's business activities and decision-making processes. The identification of stakeholders is undertaken considering the Company's business relationships and areas of interaction with various internal and external stakeholders. The key stakeholder groups identified by the Company include Customers, Suppliers, Employees, Regulatory Authorities, Communities, and Investors.

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

S. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (E-mail, 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
1	Shareholders & Investors	No	Annual General Meeting, Shareholder meetings, e-mail, Stock Exchange (SE) announcements, investor/analysts meetings/ conference calls, annual reports, quarterly results, media releases, Notice Board and the Company's website.	Quarterly/Half Yearly/Annually/ as and when required	Key topics of engagement include the Company's business performance, financial health, growth outlook, and material disclosures, as well as shareholders' queries related to duplicate share certificates, transmission, dematerialization, dividends, and other related matters.
2	Employees	No	Senior leaders' communication, cultural events, Performance appraisal review, Training and Development initiatives, wellness initiatives, e-mail, poster campaigns, intranet, circulars and newsletters.	Continuous	Engagement areas include employee satisfaction, performance-linked incentives, career-oriented training and development, ensuring a safe and healthy workplace, fostering a discrimination-free environment across all identities and maintaining swift grievance redressal systems.
3	Customers	No	Website, complaints management, helpdesk, conferences, customer surveys, face-to-face meetings, e-mail, Customer feedback, advertisement, newspapers and other digital platforms.	Event-based/ as and when required	Engagement with customers to understand their requirements, address queries and feedback, strengthen business relationships, identify opportunities for collaboration, and deliver products that meet customer expectations.
4	Regulatory Authorities	No	Meetings, calls, and e-mail with different government bodies and ministries	As and when required	We consider this as a valuable opportunity to stay informed about evolving regulatory requirements, explore collaborative solutions to critical challenges, and contribute positively to environmental and social outcomes through active participation in government-led initiatives.
5	Suppliers	No	Regular interaction through phone, e-mail and in-person	Event-based/ as and when required	Engagement focuses on strengthening collaboration through effective negotiations, efficient supply chain management, timely query resolution, quality assurance, ethical business practices, and building long-term supplier relationships.
6	Community	Yes	E-mail, Website, Phone calls and through trusts	Event-based/ as and when required	Monitoring & implementing the CSR projects and activities and understanding need & concerns of the community.

Leadership Indicators

1 **Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board**

The Company engages with stakeholders through various channels to gather insights on economic, environmental, and social matters. These interactions include meetings, surveys, feedback mechanisms and public disclosures. While direct consultations with the Board may not occur in every instance, relevant feedback is systematically compiled and presented to the Board or its designated committees by the management team. This ensures that stakeholders perspectives are considered in strategic decision-making and policy formulation, reinforcing the Company's commitment to transparency, accountability, and sustainable growth.

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

If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity

The Company actively incorporates stakeholder consultations to identify and manage key environmental and social topics. Feedback received through employee engagement initiatives, customer interactions, and investor communications has guided the Company in refining its internal policies, enhancing workplace practices, and aligning its operations with evolving sustainability expectations. These insights have contributed to ongoing improvements in areas such as employee well-being, ethical business conduct and environmental responsibility.

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

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	43	43	100%	40	40	100%
Other than permanent	NA	NA	NA	NA	NA	NA
Total Employees	**43**	**43**	**100%**	**40**	**40**	**100%**
Workers						
Permanent	NA	NA	NA	NA	NA	NA
Other than permanent	NA	NA	NA	NA	NA	NA
Total Workers	NA	NA	NA	NA	NA	NA

2 Details of minimum wages paid to employees and workers

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than minimum Wage		Total (D)	Equal to Minimum Wage		More than minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	40	0	0%	40	100%	38	0	0%	38	100%
Female	3	0	0%	3	100%	2	0	0%	2	100%
Total	43	0	0%	43	100%	40	0	0%	40	100%
Other than permanent										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Workers										
Permanent										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Other than permanent										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Note: The Company doesn't have any staff in 'other than permanent employees' and 'workers' categories.

3 Details of remuneration/salary/wages

a. Median remuneration/ wages:

Particulars	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (₹ In Lakhs)	Number	Median remuneration/ salary/ wages of respective category (₹ In Lakhs)
Board of Directors (BOD)*	1	90.00	0	0
Key Managerial Personnel**	3	39.31	0	0
Employees other than BOD and KMP***	37	4.29	3	4.90
Workers	NA	NA	NA	NA

**a. The Company has 1 (One) executive director who is paid remuneration; therefore, median remuneration cannot be computed; hence, the actual salary of Mr. Ashok Gupta, Executive Director, is mentioned here.*

b. The Company has 5 (Five) Non-Executive Directors, out of which 4 (Four) are Independent Directors. The Independent Directors were paid only sitting fees, and 1 (One) Non-Executive Director is not withdrawing any salary or sitting fee. Please refer Corporate Governance for more details.

***KMP includes 1 (One) Whole Time Director.*

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

Particulars	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	2.57%	*2.65%

**The number for FY 2024-25 has been updated in line with the calculation methodology adopted in FY 2025-26.*

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)**	Yes, The Company has HR department dedicated to addressing issues related to human rights. Mr. Vikas Chandra, Company Secretary & Compliance Officer of the Company who also serves as the Vigilance Officer for the Vigil Mechanism. We have established a whistle blower policy that allows both employees and directors to report any concerns or issues. The Audit Committee conducts a quarterly review of these reports.
5.	**Describe the internal mechanisms in place to redress grievances related to human rights issues.**	The Company has HR help desk in our cloud bases HRMS Software, where employee can register their grievances and get it resolved.

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

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

Note: There are no workers in the organisation.

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

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

8	**Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.**	All employees have access to the Company's HR Portal, where they can submit their issues. Such issues are considered and resolved by HR Department. Further, the Company has established an Internal Compliant Committee (ICC). This Committee operates independently, making decisions and taking actions in accordance with the provisions of The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.
9.	**Do human rights requirements form part of your business agreements and contracts? (Yes/No/ NA)**	Yes

10 Assessments for the year:

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

Note: The Company has undertaken a self-assessment focusing on Child labour, Forced/ involuntary labour, Sexual harassment, Discrimination at workplace and Wages.

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

Leadership Indicators

1	**Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.**	The Company has not received any complaints/ grievances on issues related to human rights, therefore, no modification was required to introduce in current business process as a result of addressing human rights grievances/complaints.
2	**Details of the scope and coverage of any Human rights due-diligence conducted.**	The Company's top management is closely monitoring and overseeing the implementation of these measures to ensure uniform adoption across all locations.
3	**Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016? (Yes/No)**	*Yes

**The Company doesn't have any employee with disability. However, the Company's Corporate Office has accessibility features for differently abled persons. The Company is committed to foster an inclusive and accessible workplace.*

4 **Details on assessment of value chain partners:**

Name of the Assessment	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	NA
Discrimination at workplace	NA
Child Labour	NA
Forced Labour/Involuntary Labour	NA
Wages	NA
Others – please specify	NA

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

PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

Essential Indicators

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

Parameter	FY 2025-26 (in Giga Joules)	FY 2024-25 (in Giga Joules)
From renewable sources		
Total electricity consumption (A)	0	0
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumption from renewable sources (A+B+C)	0	0
From non- renewable sources		
Total electricity consumption (D)	206.57	175.88
Total fuel consumption (E)	0	0
Energy consumption through other sources (F)	0	0
Total energy consumption from non-renewable sources (D+ E+ F)	206.57	175.88
Total energy consumed (A + B+ C+D + E+ F)	206.57	175.88
Energy intensity per rupee of turnover [Total energy consumed (in GJ) / Revenue from operations (in rupees)]	0.0000000285	0.0000000297
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total energy consumed (in GJ)/ Revenue from operations in rupees adjusted for PPP]	0.0000005803	0.0000006143
Energy intensity in terms of physical output [Total enery consumed (GJ)/full time equivalent (FTE)]	4.8039534884	4.3970000000
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 revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India for the year 2025, which is 20.66.

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)**	NA
	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	NA

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Ground water	409.05	353.34
(iii) Third party water	0	8.00
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in Kilolitres) (i + ii + iii + iv + v)	**409.05**	**361.54**
Total volume of water consumption (in Kilolitres)	**81.81**	**72.31**
Water intensity per rupee of turnover [Total water consumption (in KL) / Revenue from operations (in rupees)]	0.0000000113	0.0000000122
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total water consumption (in KL) / Revenue from operations in rupees adjusted for PPP]	0.0000002298	0.0000002526
Water intensity in terms of physical output [Total water consumption (in KL) / Full Time Equivalent (FTE)]	1.9025581395	1.8077500000
Water 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? (Yes/No)	No	
If yes, name of the external agency	NA	

Note: During the reporting year, the Company adopted the methodology proposed in the Urban Wastewater Scenario in India study (August 2022), which considers a 20% water loss factor while calculating water consumption. To ensure consistency and comparability across reporting periods, the revised methodology has been applied retrospectively, and the previous year's figures have been restated accordingly.

4 **Provide the following details related to water discharged:**

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in Kilolitres)		
i. To Surface water		
- 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	327.24	289.23
- With treatment – please specify level of treatment	0	0
v. Others		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in Kilolitres)	**327.24**	**289.23**
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	

Note: Water consumption at office locations is discharged into community sewage.

5 **Has the entity implemented a mechanism for Zero Liquid Discharge?**	No
If yes, provide details of its coverage and implementation.	NA

Note: The Company's water consumption is primarily for domestic use and is not utilised in any operational processes; however, we acknowledge the impact of water discharge on the environment and remain committed to addressing it responsibly.

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	NA	NA	NA
SOx	NA	NA	NA
Particulate matter (PM)	NA	NA	NA
Persistent organic pollutants (POP)	NA	NA	NA
Volatile organic compounds (VOC)	NA	NA	NA
Hazardous air pollutants (HAP)	NA	NA	NA
Others – please specify	NA	NA	NA
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	

Note: The Company is primarily engaged in the wholesale and distribution of telecommunication and its allied products and is not involved in any operations where such emissions are generated.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	0	0
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	40.74	35.52
Total Scope 1 and Scope 2 emissions per rupee of turnover [Total Scope 1 and Scope 2 GHG emissions (in $MTCO_2e$) / Revenue from operations (in rupees)]		0.0000000056	0.0000000060
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total Scope 1 and Scope 2 GHG emissions (in $MTCO_2e$) / Revenue from operations in rupees adjusted for PPP]		0.0000001144	0.0000001241
Total Scope 1 and Scope 2 emission intensity in terms of physical output [Total Scope 1 and Scope 2 GHG emissions (in $MTCO_2e$)/ Full Time Equivalent (FTE)]		0.9474418605	0.8880000000
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? (Yes/No)		No	
If yes, name of the external agency		NA	

Note: Source of emission factors used – CEA's CDM – CO2 Baseline Database User Guide Version 21.

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

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	The data cannot be collated because the waste generated is minuscule and is collected by the municipal corporation.	The data cannot be collated because the waste generated is minuscule and is collected by the municipal corporation.

Parameter	FY 2025-26	FY 2024-25
E-waste (B)	NIL	NIL
Bio-medical waste (C)	NA	NA
Construction and demolition waste (D)	NA	NA
Battery waste (E)	NA	NA
Radioactive waste (F)	NA	NA
Other Hazardous waste. Please specify, if any (G)	NA	NA
Other Non-hazardous waste generated (H). Please specify, if any (Break-up by composition i.e. by materials relevant to the sector)	NA	NA
Total (A + B + C + D + E + F + G + H)	NA	NA
Waste intensity per rupee of turnover [Total waste generated (in MT) / Revenue from operations (in rupees)]	NA	NA
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) Total waste generated (in MT) / Revenue from operations in rupees adjusted for PPP	NA	NA
Waste intensity in terms of physical output Total waste generated (in MT) / Full Time Equivalent (FTE)]	NA	NA
Waste intensity (optional)- the relevant metric may be selected by the entity	NA	NA
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste	**FY 2025-26**	**FY 2024-25**
(i) Recycled	NA	NA
(ii) Re-used	NA	NA
(iii) Other recovery operations	NA	NA
Total	**NA**	**NA**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	NA	NA
(ii) Landfilling	NA	NA
(iii) Other disposal operations	NA	NA
Total	NA	NA
Note: Indicate if any independent assessment/ evaluation Assurance has been carried out by an external agency? (Yes/No)	NA	NA
If yes, name of the external agency	NA	NA

Note-The Company is primarily engaged in the wholesale and distribution of telecommunication and its allied products, hence the quantity of waste generated is minuscule and it is non-hazardous in nature, which is collected by the municipal corporation on a regular basis. However, the Company is in the process of establishing the system to measure such waste.

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 quantity of waste generated is minuscule and it is non-hazardous in nature, which is collected by the municipal corporation on a regular basis.

11 If the entity has operations/offices in and 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? (Yes/No)	If no, the reasons thereof and corrective action taken, if any
NA				

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
NA					

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 (Yes/No/NA) : Yes

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

Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
NA			

Leadership Indicators

1 Water withdrawal, consumption, and discharge in areas of water stress (in Kilolitres):

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

i. Name of the area -

ii. Nature of operations -

iii. Water withdrawal consumption and discharge in the following format:

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in Kilolitres)		
i. Surface water	-	-
ii. Groundwater	-	-
iii. Third party water	-	-

Parameter	FY 2025-26	FY 2024-25
iv. Seawater / desalinated water	-	-
v. Others	-	-
Total volume of water withdrawal (in kilolitres)	-	-
Total volume of water consumption (in kilolitres)	-	-
Water intensity per rupee of turnover (Water consumed/ turnover)	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in Kilolitres)		
(i) Into Surface Water	-	-
— No treatment	-	-
— With treatment – please specify level of treatment	-	-
(ii) Into Ground Water	-	-
— No treatment	-	-
— With treatment – please specify level of treatment	-	-
(iii) Into Seawater	-	-
— No treatment	-	-
— With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
— No treatment	-	-
— With treatment – please specify level of treatment	-	-
(v) Others	-	-
— No treatment	-	-
— With treatment – please specify level of treatment	-	-
Total Water discharged (in kilolitres)	-	-
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	

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)		-	-
Total Scope 3 emissions per rupee of turnover		-	-
Total Scope 3 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? (Yes/No) **If yes, name of the external agency**		NA	

Note: The Company will establish necessary systems and processes for calculation of scope 3 emissions in times to come.

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

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

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
	NIL	

5	**Does the entity have a business continuity and disaster management plan? :** **Give details in 100 words/ web link**	Yes, A Business Continuity plan refers to maintaining business functions or quickly resuming them in the event of a major disruption, whether caused by a fire, flood, server crash, machinery failure, cyber breach or any other act of God. A business continuity plan outlines procedures and instructions the Company must follow in the face of such disasters; it covers business processes, assets, human resources, IT infrastructure, critical machinery, business partners and more. The Company has a well-documented business continuity plan for any contingency situation, covering all perceivable circumstances. The plan covers alternative sites and contingency processes, defined roles and escalation mechanisms, preventive maintenance and emergency repairs, secure data backups, redundant IT infrastructure, recovery procedures for system failures and cyber incidents, and timely communication with employees, partners and stakeholders.
6	**Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard**	NIL
7	**Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts**	NIL
8	**How many Green Credits have been generated or procured:**	
	a. By the listed entity	NIL
	b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners	NIL

PRINCIPLE 7: BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT

Essential Indicators

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

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)
	NA	

Note: The Company is not a member of / or affiliated with any industry chambers/ associations.

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
	NA	

Leadership Indicators

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly/ Others-Please specify)	Web Link, if available
			NA		

PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

Essential Indicators

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

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

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)
				NA		

3	**Describe the mechanisms to receive and redress grievances of the community**	The Company is committed to maintain open and transparent communication with the communities impacted by its operations and CSR initiatives. Community members and beneficiaries may submit their grievances, concerns, suggestions, or feedback through the Company's dedicated e-mail at care@optiemus.com or via the Contact Us section on the Company's website at *https://www.optiemus.com/contactus.php.*

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

Particulars	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	0%	0%
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	0.00%	0.00%
Semi-urban	0.00%	0.00%
Urban	0.00%	0.00%
Metropolitan	100.00%	100.00%

Note: The number for FY 2024-25 has been restated in line with the calculation methodology adopted in FY 2025-26.

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
NA	

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

S. No.	State	Aspirational District	Amount spent (In INR)
NIL			

3	(a)	Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No/NA)	NA
	(b)	From which marginalized /vulnerable groups do you procure?	NA
	(c)	What percentage of total procurement (by value) does it constitute?	NA

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

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
NA				

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

Name of authority	Brief of the Case	Corrective action taken
NA		

6 **Details of beneficiaries of CSR Projects:**

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Promoting education, including special education & employment enhancing vocation skills especially among children, women, elderly & the differently-able, & livelihood enhancement projects	4,700	98.94%

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 a customer grievance redressal mechanism to receive, address and resolve customer complaints and feedback in a timely and transparent manner. Customers of the Company's telecommunication and allied products may submit their queries, complaints, or feedback through the Single Point of Contact available on the Company's website at *https://www.optiemus.com/contactus.php*. For products marketed under the Company's tempered glass brand, RhinoTech, customers can directly contact the dedicated customer support team at support@RhinoTech.co.in or contact at +91 9773589242 for assistance and grievance redressal. The Company is committed to acknowledge customer grievances promptly, resolving them within reasonable timelines, maintaining appropriate records of complaints, and leveraging customer feedback to strengthen product quality, service standards, and overall customer experience. All customer complaints and feedback received through the above channels are reviewed by the concerned teams and, where necessary, escalated to the appropriate functional heads to ensure timely and effective resolution

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

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

**The Company is engaged in wholesale trading, hence this clause is not applicable.*

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

Particulars	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of Essential Services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Other	0	0	NA	0	0	NA

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

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

**As a trading company, the Company sources products from established manufacturers/suppliers and endeavors to ensure that products comply with applicable quality and safety requirements before being placed in the market.*

5	**Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No)**	Yes, the organization has established a comprehensive Information Security Management System (ISMS) based on a proactive business-risk approach to safeguard organisational assets and maintain data privacy. Key technical and operational risk mitigation measures include role-based access controls for enterprise systems, mandatory strong password parameters, and strict restrictions against unauthorized removable storage media or public file-sharing services. Furthermore, data privacy is reinforced through physical security controls such as clear desk and clear screen protocols, secure media disposal procedures (including low-level formatting and shredding), dedicated incident reporting mechanisms, and a tiered disciplinary framework to enforce strict adherence to information security standards.
	If available, provide a web-link of the policy	*https://www.optiemus.com/pdf/OILITPolicy.pdf*
6	**Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services**	NA

7	**Provide the following information relating to data breaches:**	
	a. Number of instances of data breaches	0
	b. Percentage of data breaches involving personally identifiable information of customers	0%
	c. Impact, if any, of the data breaches	NA

Leadership Indicators

1	**Channels / Platforms where information on products and services of the entity can be accessed (provide web link, if available)**	The Company's website provides detailed information on the products sold region-wise. Web link of the same is: *https://www.optiemus.com/what_we_do.html*
2	**Steps taken to inform and educate consumers about safe and responsible usage of products and/or services**	The Company is engaged in trading. While it does not manufacture or own the products, it endeavors to ensure that accurate product information and safe usage instructions, as provided by the respective manufacturers/brand owners, accompany the products supplied to customers, wherever applicable
3	**Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services**	*NA

**The Company does not provide essential services. However, the Company informs consumers about any risk of disruption/discontinuation of its business activities through the website, emails, and direct contact, as and when required.*

4	**Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/NA)**	*NA
	a. If yes, provide details in brief	*NA
	b. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products/ services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)	No

**As a trading company, the Company ensures that products sourced from established manufacturers/suppliers comply with applicable statutory labeling and information requirements.*