



# **BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT**

## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

### SECTION A: GENERAL DISCLOSURES

#### I. DETAIL OF LISTED ENTITY

1	CORPORATE IDENTITY NUMBER (CIN) OF THE LISTED ENTITY	L74110UP2008PLC034977
2	NAME OF LISTED ENTITY	HMA AGRO INDUSTRIES LIMITED
3	YEAR OF INCORPORATION	2008
4	REGISTERED OFFICE ADDRESS	18A/5/3 TAJVIEW CROSSING FATEHABAD ROAD, Agra, AGRA, Uttar Pradesh, India, 282001
5	CORPORATE ADDRESS	NA
6	E-MAIL	cs@hmaagro.com
7	TELEPHONE	+91 7217018161
8	WEBSITE	www.hmagroup.co
9	FINANCIAL YEAR FOR WHICH REPORTING IS BEING DONE	Financial Year 2023-24 (01st April 2023 to 31st March 2024)
10	NAME OF THE STOCK EXCHANGE(S) WHERE SHARES ARE LISTED	NSE (National Stock Exchange of India Limited) and BSE Limited
11	PAID-UP CAPITAL	Rs. 500,769,770 /- (Rupees Fifty Crore and Seven Lakhs Sixty-Nine Thousand Seven Hundred and Seventy only)
12	NAME AND CONTACT DETAILS (TELEPHONE, EMAIL ADDRESS) OF THE PERSON WHO MAY BE CONTACTED IN CASE OF ANY QUERIES ON THE BRSR REPORT	Name: Mr. Nikhil Sundrani Designation: Company Secretary & Compliance Officer Phone No.: +91 7217018161 E-mail: cs@hmaagro.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)	Disclosures made in this report are on a Standalone Basis and pertain only to HMA Agro industries Ltd.
14	Name of assurance provider	N/A
15	Type of assurance obtained	N/A

#### 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	Slaughtering, Processing & Rendering of Frozen buffalo Meat	Meat & Meat products	97.89

##### 17. PRODUCT/SERVICES SOLD BY THE ENTITY (ACCOUNTING FOR 90% OF THE ENTITY'S TURNOVER):

S. NO.	PRODUCT/SERVICE	NIC CODE	% OF TOTAL TURNOVER CONTRIBUTED
1	Export of Frozen buffalo Meat	1511	90.77
	Export of Tallow	1511	4.26
2.	Domestic sale	1511	4.97

### 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	1	1	2
INTERNATIONAL*	-	-	-

\* The Company does not have international offices/ factories/plants as on the date of the Report.

Note: The slaughtering, processing, and rendering of meat and meat products are carried out by plants owned by HMA Agro industries Ltd as well as its subsidiaries/Associates/Partnerships. The details of which are as follows.

#### Summary of the plants and registered office held in the name of the Company/Subsidiary/Associate.

Company/subsidiary/partnerships	NUMBER OF PLANTS	NUMBER OF OFFICES	TOTAL
HMA AGRO INDUSTRIES LTD	1	1	2
Federal Agro Industries Private Limited (subsidiary)	1	1	2
M/s. Reliable Agro Foods (partnership firm having substantial interest)	1	-	1
M/s. HMA Food Export Private Limited (wholly owned subsidiary)	1	1	2
United Farm Products Pvt. Ltd (wholly owned subsidiary)	1	1	2
Laal Agro Food Private Limited (wholly owned subsidiary)	1	1	2
JFF Exports Private Limited (wholly owned subsidiary)	-	1	1
HMA Natural Foods Private Limited (subsidiary)	-	1	1
Swastik Bone and Gelatines Private Limited (wholly owned subsidiary)	1	-	1
Indus Farmers Food Co. LLP (LLP having substantial interest)	-	1	1

#### 19. MARKETS SERVED BY THE ENTITY:

##### a. NUMBER OF LOCATIONS

LOCATIONS	NUMBER
National (No. of States)*	8+
International (No. of Countries)	40+

\*HMA Agro's by-products are marketed nationally across several states, including Uttar Pradesh, Punjab, Haryana, Maharashtra, Bihar, Telangana, Andhra Pradesh, West Bengal, and Madhya Pradesh. We are also eager to expand our presence to other regions, both within the country and internationally.

##### b. WHAT IS THE CONTRIBUTION OF EXPORTS AS A PERCENTAGE OF THE TOTAL TURNOVER OF THE ENTITY?

For HMA Agro industries Ltd , exports account for 95.14% of its turnover. The Group's exports contribute 93.10% to its total turnover on a consolidated basis.

##### c. A BRIEF ON TYPES OF CUSTOMERS

HMA Agro Industries Ltd is a prominent meat export company that offers a diverse range of high-quality meat products to international markets. Specializing in meeting the specific needs of B2B customers, HMA Agro Industries ensures the highest standards of integrated meat processing. This commitment to excellence allows the company to cater to various businesses, including wholesalers, and food service providers worldwide. HMA Agro Industries Ltd is renowned for its ability to provide customized food solutions including meat ,rice and fish thereby fulfilling the diverse preferences and requirements of overseas clients, ensuring consistent quality, reliability, and value. By offering high-quality meat products and exceptional service, HMA Agro Industries Ltd supports the success and satisfaction of its global business partners. Through our diverse portfolio, we strive to maintain strong partnerships with our customers and make significant contributions to the Food industry .

**IV. EMPLOYEES**
**20 DETAIL AT THE END OF THE FINANCIAL YEAR: 2023-24**
**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)	301	301	100%	-	-
2	Other than Permanent (E)	-	-	-	-	-
	Total Employees (D+E)	301	301	100%	-	-
WORKERS						
1	Permanent (F)	-	-	-	-	-
2	Other than Permanent (G)*	666	455	68.32%	211	31.68%
	Total Employees (F+G)	666	455	68.32%	211	31.68%

\* The workforce at HMA Agro Industries primarily consists of indirect labor managed by contractors.

**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)	NIL	NIL	NIL	NIL	NIL
2	Other than Permanent (E)	NIL	NIL	NIL	NIL	NIL
	<b>Total differently-abled employees (D + E)</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>
DIFFERENTLY ABLED WORKERS						
1	Permanent (F)	NIL	NIL	NIL	NIL	NIL
2	Other than permanent (G)	NIL	NIL	NIL	NIL	NIL
	<b>Total differently-abled workers (F + G)</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>

**21. Participation/Inclusion/Representation Of Women**

	TOTAL (A)	NO. AND THE PERCENTAGE OF FEMALES	
		NO. (B)	% (B/A)
Board of Directors	6	1	16.66
Key Managerial Personnel*	5**	0	0

\*Key Management Personnel (KMP) are Managing Director (MD), Whole Time Director, Chief Financial Officer (CFO), and Company Secretary (CS) as per Section 203 of the Companies Act, 2013.

\*\*Includes: 1 Managing Director, 2 Whole time Directors, Company Secretary & Chief Financial Officer

**22 Turnover rate for permanent employees and workers (Disclose trends of past 3 years)**

	FY- 2023-24			FY – 2022-23			FY- 2021-22		
	MALE	FEMALE	TOTAL	MALE	FEMALE	TOTAL	MALE	FEMALE	TOTAL
PERMANENT EMPLOYEES	5 1.66%	-	5 1.66%	3 1.35%	-	3 1.35%	3 1.52%	-	3 1.52%
PERMANENT WORKERS*	-	-	-	-	-	-	-	-	-

\* The workforce at HMA Agro Industries is predominantly composed of indirect labor managed by contractors, which eliminates the possibility of a turnover rate.

## V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

### 23. 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	NO. OF SHARES HELD BY THE LISTED ENTITY	DOES THE ENTITY INDICATED AT COLUMN A PARTICIPATE IN THE BUSINESS RESPONSIBILITY INITIATIVES OF THE LISTED ENTITY? (YES/NO)
1	HMA Agro industries Ltd	Holding	-	Yes
2	Federal Agro Industries Private Limited	Subsidiary	60%	Yes
3	M/s. Reliable Agro Foods	Partnership firm	95%	No
4	M/s. HMA Food Export Private Limited	Wholly owned Subsidiary	100%	No
5	United Farm Products Pvt. Ltd	Wholly owned Subsidiary	100%	No
6	FNS Agro Foods Limited	Wholly owned Subsidiary	100%	No
7	Laal Agro Food Private Limited	Wholly owned Subsidiary	100%	No
8	JFF Exports Private Limited	Wholly owned Subsidiary	100%	No
9	HMA Natural Foods Private Limited	Subsidiary	90.36%	No
10	Swastik Bone and Gelatines Private Limited	Wholly owned Subsidiary	100%	No
11	Indus Farmers Food Co. LLP	Associate	90.45%	No
12	International Agro Foods Export	Partnership firm	49.41%	No

## VI. CSR DETAILS

(IN MILLIONS)

24	(i) Whether CSR is applicable as per Section 135 of the Companies Act, 2013.	Yes
	(ii) Turnover (in Rs.) as on 31 <sup>st</sup> march 2024	Rs 46,650.63
	(iii) Net Worth (in Rs.) as on 31 <sup>st</sup> march 2024	Rs 7,370.45

## 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:

STAKEHOLDERS GROUP FROM WHOM COMPLAINT IS RECEIVED	GRIEVANCE REDRESSAL MECHANISM IN PLACE (YES/ NO)	FY- 2023-24 CURRENT FINANCIAL YEAR			FY-2022-23 PREVIOUS FINANCIAL YEAR		
		NUMBER OF COMPLAINTS FILED DURING THE YEAR	NUMBER OF COMPLAINTS PENDING RESOLUTION AT THE CLOSE OF THE YEAR	REMARKS	NUMBER OF COMPLAINTS FILED DURING THE YEAR	NUMBER OF COMPLAINTS PENDING RESOLUTION AT THE CLOSE OF THE YEAR	REMARKS
COMMUNITIES	Yes, Indeed, the Company interacts with the communities through both official and informal means. The leadership teams at both the local and corporate levels effectively handle any community issues. <a href="https://www.hmagroup.co/investor-grievance/">https://www.hmagroup.co/investor-grievance/</a> <a href="https://www.hmagroup.co/contact-us/">https://www.hmagroup.co/contact-us/</a>	Nil	NIL	NIL	NIL	NIL	NIL
INVESTORS (OTHER THAN SHAREHOLDERS)	Yes, Investors can raise their concerns by visiting <a href="https://www.hmagroup.co/investor-grievance/">https://www.hmagroup.co/investor-grievance/</a> or by logging on to smart online dispute resolution mechanism portal.	Nil	Nil	NA	Nil	Nil	NA
SHAREHOLDERS	The Company provides a dedicated email address (cs@hmaagro.com) for shareholders to address their concerns. <a href="https://www.hmagroup.co/investor-grievance/">https://www.hmagroup.co/investor-grievance/</a>	Nil	Nil	NA	Nil	Nil	NA
EMPLOYEES & WORKERS	Yes, all employee grievances are addressed appropriately through multiple channels.	Nil	Nil	NA	Nil	Nil	NA
CUSTOMERS	Yes, <a href="https://www.hmagroup.co/investor-grievance/">https://www.hmagroup.co/investor-grievance/</a> <a href="https://www.hmagroup.co/contact-us/">https://www.hmagroup.co/contact-us/</a>	65	Nil	All the complaints were resolved during the year	Nil	Nil	NA
VALUE CHAIN PARTNERS	Yes, <a href="https://www.hmagroup.co/investor-grievance/">https://www.hmagroup.co/investor-grievance/</a> <a href="https://www.hmagroup.co/contact-us/">https://www.hmagroup.co/contact-us/</a>	Nil	Nil	Nil	Nil	Nil	Nil
OTHER (PLEASE SPECIFY)	Yes , <a href="https://www.hmagroup.co/investor-grievance/">https://www.hmagroup.co/investor-grievance/</a> <a href="https://www.hmagroup.co/contact-us/">https://www.hmagroup.co/contact-us/</a>	3	Nil	All the complaints were resolved during the year	Nil	Nil	nil

**Notes:**

- No complaints have been received from communities, value chain partners and investors during the FY 2023-24
- Board has constituted several Committees with adequate delegation of powers to focus effectively on issues and ensure expeditious resolution of diverse matters. The Stakeholders' Relationship Committee deals with all the grievances and complaints of the Investors and Shareholders.

The contact details for investor's grievance redressal is available on the website of the Company at <https://www.hmagroup.co/contact-us/>

At HMA Agro Industries Ltd., we place a paramount emphasis on exceptional customer service and satisfaction, unwavering in our commitment to delivering the finest service possible. Our mission is to minimize customer complaints and grievances through meticulous service delivery, comprehensive review mechanisms, and ensuring swift resolutions. To this end, we have instituted a formal grievance redressal mechanism, dedicated to fostering transparency and advancing openness. We are resolute in cultivating a culture that upholds the highest ethical standards, ensuring fair and secure working conditions for our entire workforce. The Company has established a Vigil mechanism, empowering individuals to report complaints or violations of laws, rules, regulations, unethical conduct, and any actual or suspected fraud directly to the concerned officer.

**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 and approach to adapt or mitigate the risk along with its financial implications, as per the following format.

S.NO.	MATERIAL ISSUES IDENTIFIED	INDICATE WHETHER RISK OR OPPORTUNITY (R/O)	RATIONALE FOR IDENTIFYING THE RISK/ OPPORTUNITY	IN CASE OF RISK, THE APPROACH TO ADOPT OR MITIGATE	FINANCIAL IMPLICATIONS OF THE RISK OR OPPORTUNITY (INDICATE POSITIVE OR NEGATIVE IMPLICATIONS)
1.	Governance, Ethics & Transparency	Risk	<p><b>Risk:</b> Ensuring compliance with the high ethical, moral, and legal standards set forth in the Company's Code of Conduct presents a significant challenge for the meat processing industry. Failure to uphold these standards could lead to reputational damage, loss of consumer trust, and potential legal and regulatory consequences. Issues such as ethical sourcing of raw materials, fair treatment of employees, and transparent business practices are critical areas where non-compliance may occur, posing substantial risks to the Company's reputation and market position.</p> <p><b>Opportunity:</b> By maintaining adherence to the Company's Code of Conduct and ISO certifications (ISO 9001:2015, ISO 45001, and ISO 14001), the meat processing company can leverage its commitment to ethical, moral, and legal conduct as a competitive advantage. Upholding these standards enhances brand reputation, builds consumer trust, and mitigates risks associated with ethical and regulatory compliance. Furthermore, integrating sustainable practices in line with ISO certifications supports environmental stewardship, potentially attracting environmentally conscious consumers and opening doors to new market opportunities. Embracing these principles not only strengthens operational resilience but also fosters long-term sustainability and growth in the meat processing industry.</p>	The Company is dedicated to upholding the highest standards of ethical, moral, and legal conduct in its business operations. To maintain these standards, the Company has formalized a "Code of Conduct" for its directors and employees. This code outlines the principles and standards that guide employee actions in all business activities, including interactions with vendors, customers, and other business partners. Furthermore, the Company is committed to contributing to the global environment by adhering to ISO certifications, such as ISO 9001:2015, ISO 45001, and ISO 14001, under the Integrated Management System, ensuring compliance in every aspect of its processes.	<p><b>Positive:</b> Compliance with relevant regulatory requirements reflects the Company's commitment towards Responsible business practices.</p> <p><b>Negative:</b> Noncompliance with regulatory requirements may affect the Company's image and impact its business continuity in the long term.</p>

S.NO.	MATERIAL ISSUES IDENTIFIED	INDICATE WHETHER RISK OR OPPORTUNITY (R/O)	RATIONALE FOR IDENTIFYING THE RISK/ OPPORTUNITY	IN CASE OF RISK, THE APPROACH TO ADOPT OR MITIGATE	FINANCIAL IMPLICATIONS OF THE RISK OR OPPORTUNITY (INDICATE POSITIVE OR NEGATIVE IMPLICATIONS)
2.	Waste & Materials Management	Risk	<p>Inadequate waste and material management methodologies within company, may lead to the emission of pollutants into the environment. Substandard waste and material handling techniques pose health hazards for both individuals and livestock.</p> <p>Company is obligated to adhere to diverse regulations and benchmarks concerning waste and material management. Non-compliance with these mandates could incur fines, legal repercussions, and harm the company's reputation.</p> <p>Ineffective waste and material management procedures may elevate operational expenses for the company.</p>	<p>HMA ensures proper storage, handling, and disposal of waste and materials, with a strong emphasis on minimizing waste generation, especially concerning livestock. The company has implemented a recycling program by partnering with vendors for waste pick-up and disposal.</p> <p>HMA has streamlined the process for waste disposal, recycling, and reuse in a phased manner, ensuring compliance with statutory requirements and sustainable practices. The company also conducts periodic reviews to identify opportunities for waste recycling, reuse, and reduction, defining action plans and ensuring their implementation.</p> <p>For more information on our waste management practise at HMA Agro, refer to point 4 and 9 of principle 6.</p>	HMA recognizes that waste and material management can have both positive and negative financial implications. To prevent any negative financial impact, HMA is adopting comprehensive waste and material management practices.
3	Climate change	Risk	<p>Any adverse effects on the health of animals pose significant risks related to Environmental, Social, and Governance (ESG) factors:</p> <p><b>Environmental Risk:</b> Poor animal health can lead to increased mortality rates and reduced meat quality, resulting in higher waste and environmental degradation. Ensuring the health and well-being of livestock is crucial for minimizing the environmental footprint, as healthy animals contribute to more efficient resource use and lower emissions.</p> <p><b>Governance Risk:</b> Non-compliance with animal health and welfare regulations can result in legal penalties, export restrictions, and loss of certifications. This can disrupt operations and lead to financial losses. Effective governance practices, including regular health assessments, veterinary care, and adherence to international standards, are essential to mitigate these risks.</p> <p><b>Operational Risk:</b> Outbreaks of diseases among livestock can lead to large-scale culling and supply chain disruptions, severely affecting the company's ability to fulfill orders and maintain market presence. Investing in robust animal health management systems and preventive measures is crucial to ensure business continuity.</p> <p>By proactively addressing these risks through stringent animal health and welfare practices, HMA Agro can enhance its ESG performance, ensuring sustainable operations and maintaining its reputation as a responsible meat export company.</p>	<p>the following strategies can be implemented by HMA Agro in the context of ESG factors</p> <ol style="list-style-type: none"> <li><b>Implement Robust Animal Health Management Systems**:</b> <ul style="list-style-type: none"> <li>Regular Veterinary Inspections: Schedule routine veterinary check-ups to monitor and maintain animal health.</li> <li>Vaccination Programs: Ensure all livestock are vaccinated against common diseases to prevent outbreaks. Government has its policy to vaccinate cattle free of cost at pan india level.</li> </ul> </li> <li><b>Enhance Biosecurity Measures:</b> <ul style="list-style-type: none"> <li>Quarantine Protocols: Implement strict quarantine measures for new or sick animals to prevent the spread of diseases.</li> <li>Sanitation and Hygiene: Maintain high standards of sanitation in all facilities to reduce the risk of infection and contamination.</li> <li>Controlled Access: Restrict access to livestock areas to essential personnel only, reducing the potential for disease introduction</li> </ul> </li> </ol>	<p><b>Negative Financial Implication</b></p> <p>Supply Chain Disruptions:</p> <p><b>Extreme Weather Events:</b> Natural disasters like floods, hurricanes, and droughts can disrupt supply chains, causing delays and increasing transportation costs.</p> <p>Disease Outbreaks: Climate change can exacerbate the spread of diseases among livestock, leading to increased veterinary costs and potential loss of livestock.</p> <p><b>Market Risks:</b></p> <p>Reduced Demand: Increasing consumer awareness of the environmental impact of meat production could lead to reduced demand for meat products, affecting revenue.</p> <p>Reputation Damage: Failure to address climate change risks can damage the company's reputation, leading to loss of customers and market share.</p> <p><b>Positive Financial Implications</b></p> <p>Cost Savings and Efficiency Gains:</p> <p>Energy Efficiency Improvements: Investing in energy-efficient technologies can reduce energy consumption and lower operational costs over the long term.</p>



S.NO.	MATERIAL ISSUES IDENTIFIED	INDICATE WHETHER RISK OR OPPORTUNITY (R/O)	RATIONALE FOR IDENTIFYING THE RISK/ OPPORTUNITY	IN CASE OF RISK, THE APPROACH TO ADOPT OR MITIGATE	FINANCIAL IMPLICATIONS OF THE RISK OR OPPORTUNITY (INDICATE POSITIVE OR NEGATIVE IMPLICATIONS)
				<b>Compliance with Regulations and Standards**:</b> <ul style="list-style-type: none"> <li>- Adherence to Laws: Ensure full compliance with local, national, and international animal health and welfare regulations.</li> <li>- Certification Programs: HMA Agro has already Obtained relevant certifications from various authorities (e.g., FSSC 22000, HACCP, ISO 9001 : 2015 , ISO 22000:2018) that demonstrate commitment to ethical standards.</li> <li>- Regular Audits: Conduct regular internal and external audits at various plants to ensure compliance and identify areas for improvement.</li> </ul>	<p><b>Sustainable Practices:</b> Implementing sustainable agricultural practices can improve resource use efficiency, reducing costs associated with feed, water, and waste management.</p> <p><b>Reputation and Brand Value:</b> Enhanced Reputation: Demonstrating leadership in climate action and sustainability can enhance the company's reputation, leading to increased customer loyalty and brand value.</p> <p><b>Investor Attraction:</b> Companies with strong ESG practices may attract more investment from socially responsible investors, potentially leading to lower capital costs and improved financial stability.</p>
4	Human Rights Practices	Risk	The Company's standing within the social sphere, as observed by its employees and the broader community, hinges greatly on the establishment or omission of a comprehensive Human Rights governance structure. This framework must address critical elements including working conditions, prohibition of child labour and forced labour, equitable compensation, gender diversity, prevention of verbal, visual and physical harassment, safeguarding freedom of association, and enabling collective bargaining.	<p>The Company upholds the human rights of all pertinent stakeholders and demographics, encompassing communities, consumers, and marginalized groups, both within and beyond the workplace. Human rights are upheld and defended throughout all aspects of the Company's operations and policies, inclusive of its dealings with suppliers, to safeguard the human rights of its entire workforce. This includes ensuring their freedom of association, non-discrimination, eradication of child and forced labour, and their entitlement to engage in collective bargaining.</p> <p>It embeds a robust human rights governance structure that prioritizes freedom of association, human rights, and thorough due diligence across all business endeavours, particularly with suppliers and vendors.</p>	<p><b>Positive:</b> The company's performance in the social realm is bolstered by its thorough alignment with national and international human rights standards. This alignment showcases the company's commitment to integrating human rights into its business strategy.</p> <p><b>Negative:</b> The absence of a dedicated Human Rights governance structure could lead to employee dissatisfaction, adversely affecting workforce productivity and potentially hindering the company's long-term growth plans. Additionally, a weak grievance redressal mechanism might result in non-compliance with relevant regulations.</p>



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5	Board Diversity and Independence	Opportunity	<p><b>Opportunity:</b> The Company recognizes and values the significance of a diverse Board in its achievements. We firmly believe that fostering a genuinely diverse board enhances our competitive edge by harnessing a variety of perspectives, insights, expertise, industry knowledge, age, ethnicity, and gender.</p>	NA	<p><b>Positive:</b> Implementing a transparent nomination process for directors with diverse perspectives, experiences, expertise, and exceptional performance is expected to yield positive financial outcomes through enhanced productivity and strategic decision-making.</p>
6.	Water and Effluent Management	Risk	<p>In the meat processing industry, water is an indispensable resource for various stages of production, including animal hydration, cleaning, sanitation, and processing. Given the increasing scarcity of water globally, coupled with its critical role in ensuring food safety and quality, the efficient management of water resources has become paramount. Mismanagement and overuse of water can lead to severe shortages, which pose significant risks to the continuity and sustainability of future operations.</p> <p>The scarcity of water can disrupt the entire supply chain, from livestock rearing to meat processing, potentially leading to increased operational costs, reduced production capacity, and compromised product quality. Furthermore, regulatory pressures and community expectations around sustainable water usage are intensifying, making it essential for meat processing companies to adopt water-efficient practices and technologies.</p>	<p>HMA Agro Industries has implemented advanced water management strategies to promote sustainability across all its meat processing plants. Utilizing Effluent Treatment Plants (ETP), HMA Agro recycles the substantial volumes of water used in meat processing. This treated water is then repurposed for various non-potable uses, such as gardening and landscaping within the plant premises, significantly reducing the demand for fresh water. Additionally, HMA Agro has established groundwater recharging programs, using borewells and dedicated ponds to replenish local aquifers. By integrating these water recycling systems and conservation measures, HMA Agro ensures efficient water usage, minimizes environmental impact, and supports sustainable operations.</p> <p>At HMA Agro Industries Ltd., we are committed to sustainable practices, including rainwater harvesting, to optimize water usage in our meat production processes and contribute to environmental conservation.</p>	<p><b>Negative impact:</b> Failure to address water management issues could not only affect the operational efficiency and profitability of the company but also damage its reputation and compliance standing. Therefore, proactive measures in water conservation, recycling, and sustainable management are crucial for mitigating risks associated with water scarcity and ensuring the long-term viability of the meat processing industry.</p> <p><b>Positive impact</b> Addressing water management issues through proactive measures in conservation, recycling, and sustainable management can significantly enhance the operational efficiency and profitability of the company. By implementing advanced Effluent Treatment Plant (ETP) processes, HMA Agro Industries not only reduces water costs but also improves resource utilization, contributing to overall cost savings. Moreover, these sustainable practices enhance the company's reputation and compliance standing, attracting environmentally conscious customers and investors. Consequently, such initiatives ensure the long-term viability and financial stability of the meat processing industry.</p>

S.NO.	MATERIAL ISSUES IDENTIFIED	INDICATE WHETHER RISK OR OPPORTUNITY (R/O)	RATIONALE FOR IDENTIFYING THE RISK/ OPPORTUNITY	IN CASE OF RISK, THE APPROACH TO ADOPT OR MITIGATE	FINANCIAL IMPLICATIONS OF THE RISK OR OPPORTUNITY (INDICATE POSITIVE OR NEGATIVE IMPLICATIONS)
7.	Labour practices	opportunity	<p>A positive and supportive working environment at HMA Agro can enhance employee productivity and the quality of their work. This improvement translates into higher product quality and greater customer satisfaction, ultimately benefiting the company's bottom line.</p> <p>Providing fair wages and working conditions at HMA Agro helps reduce labour turnover, which in turn leads to a more stable work environment and improved social sustainability.</p> <p>Consumers are increasingly concerned about the ethics of the products they purchase, including the treatment of workers. By adopting fair labour practices, HMA Agro can demonstrate its commitment to ethical standards, thereby increasing consumer trust and loyalty.</p>	N/A	<p>HMA Agro Industries acknowledges that there can be both positive and negative financial implications in how employees are treated. We are committed to treating our employees and workers equally and fairly, having implemented policies and standard operating procedures that prioritize their best interests. Our company thrives on employee satisfaction. We regularly assess working conditions, provide staff training, recognize and reward our workforce, and adopt best labour practices to ensure there are no negative financial implications.</p>
8.	Employee Safety	Risk	<p>Risk of endangering the safety of employees and workers, potentially leading to injuries or loss of life, may arise due to:</p> <p>Unclear Understanding of Workplace Hazards and Safety Procedures: Employees and workers may be at risk if they lack clarity on the hazards present in the meat processing environment and the necessary safety measures to mitigate these risks.</p> <p>Failure to Regularly Review Safety Compliance: Neglecting to conduct regular assessments of safety compliance could result in overlooked hazards or non-compliant practices, jeopardizing the safety of individuals involved in the meat Production process.</p> <p>Absence of a Defined Incident Management Protocol: The absence of a clear incident management process may impede the timely and effective response to accidents or emergencies that occur during meat processing operations, increasing the risk of injury or loss of life.</p> <p>Insufficient and Inconsistent Reinforcement of Safety Protocols: Without consistent reinforcement of safety protocols through training, reminders, and performance evaluations, there's a heightened risk of accidents and injuries within the company.</p> <p>Inadequate Support for Medical Assistance: Employees and workers within the plants may face increased risks if they do not receive adequate support for accessing medical treatment in case of injuries or health issues related to their work in the meat export industry.</p>	<p>Identifying potential hazards within the HMA facilities, including processing plants, offices, and commissaries, and implementing adequate safety protocols.</p> <p>Conducting regular training sessions and communication campaigns for employees and workers to enhance safety awareness, including stimulated exercise for real time emergency.</p> <ul style="list-style-type: none"> <li>▶ Establishing a safety review system to ensure adherence to safety protocols among employees.</li> <li>▶ Implementing a comprehensive reporting and review system for safety incidents and near misses across all company locations, with a focus on corrective and preventive actions.</li> <li>▶ • Maintaining and updating a first response plan and information on nearby medical facilities at each meat export facility for emergency situations. • The company is in the process of Providing group medical insurance coverage for all employees of the HMA group.</li> </ul>	<p><b>Positive:</b></p> <p>Allocating financial resources to employee health and safety is an investment that will yield substantial long-term benefits. By prioritizing a safe and healthy work environment, we not only reduce the likelihood of accidents and injuries but also enhance overall employee well-being and morale. This leads to increased productivity, reduced absenteeism, and lower turnover rates, ultimately contributing to the company's long-term financial success and sustainability. Furthermore, demonstrating a strong commitment to employee health and safety can enhance the company's reputation, attracting top talent and fostering loyalty among existing staff.</p>

## 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.	CORE ELEMENT	PRINCIPLES
P1	ETHICS & TRANSPARENCY	BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE.
P2	PRODUCT RESPONSIBILITY	BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE.
P3	HUMAN RESOURCES	BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS.
P4	RESPONSIVENESS TO THE STAKEHOLDERS	BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TOWARDS ALL THEIR STAKEHOLDERS
P5	RESPECT FOR HUMAN RIGHTS	BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS
P6	RESPECT & PROTECT ENVIRONMENT	BUSINESSES SHOULD RESPECT & MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT.
P7	PUBLIC POLICY ADVOCACY	BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT.
P8	INCLUSIVE GROWTH	BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT
P9	CUSTOMER ENGAGEMENT	BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER.

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)	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
(c)	*Web Link of the Policies, if available	<a href="https://www.hmagroup.co/governance/">https://www.hmagroup.co/governance/</a>							
2	Whether the entity has translated the policy into procedures. (Yes / No)	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
4	Name of the national and international codes /certifications/ labels/ standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	At HMA Agro Industries Ltd., our operations align with the principles of international standards and certifications such as Food safety system certifications (FSSC 22000), HACCP CXC 1-1969(2020), ISO 9001:2015, and ISO 22000:2018, reflecting our commitment to ethical practices. Additionally, we strictly adhere to the National Guidelines on Responsible Business Conduct (NGBRC), further emphasizing our unwavering dedication to ethical business practices.							

DISCLOSURE QUESTIONS		P1	P2	P3	P4	P5	P6	P7	P8	P9
5	Specific commitments, goals, and targets set by the entity with defined timelines, if any.	<p>HMA Agro Industries Ltd, a leading meat export company, is dedicated to providing high-quality meat products to its global partners. Our vision encompasses expanding our geographical presence into more unexplored countries and diversifying our offerings for our new segments such as rice and fish. We at HMA supply fish rice , and frozen meat all in one place, comprising an agri basket that is most beneficial for our customers and enhances our brand image too . This approach not only enriches our product portfolio within the agricultural sector but also helps increase our customer base and revenue. The HMA Group has set an ambitious target to achieve export revenues of USD 1 billion by 2027. We are currently classified as a 5-star export house, and the necessary formalities are underway to obtain the required certification.</p> <p>HMA Agro Industries Ltd, a leading meat export company, has set specific commitments, goals, and targets to align with Environmental, Social, and Governance (ESG) objectives, with defined timelines to ensure transparency and accountability in our operations.</p> <p><b>Social Commitments</b></p> <p><b>Employee Welfare:</b></p> <p><b>Goal:</b> Provide regular training and development programs for all employees to enhance their skills and ensure a safe working environment.</p> <p><b>Timeline:</b> Ongoing, with annual reviews.</p> <p>Product Safety and Quality:</p> <p><b>Goal:</b> Implement the highest standards of food safety and quality assurance in all our products.</p> <p><b>Timeline:</b> Ongoing, with half yearly audits and reviews</p> <p><b>Governance Commitments</b></p> <p><b>Ethical Business Practices:</b></p> <p><b>Goal:</b> Ensure all operations comply with international standards and regulations, promoting transparency and ethical conduct.</p> <p><b>Timeline:</b> Ongoing, with annual compliance reports.</p> <p><b>Stakeholder Engagement:</b></p> <p><b>Goal:</b> Establish a stakeholder engagement plan to regularly communicate with investors, customers, and suppliers.</p> <p><b>Timeline:</b> By 2024.</p> <p><b>ESG Reporting(BRSR Reporting):</b></p> <p><b>Goal:</b> Publish detailed ESG reports to provide insights into our sustainability practices and progress.</p> <p><b>Timeline:</b> Annually, starting from 2024.</p> <p><b>Specific Targets</b></p> <p><b>Revenue Growth:</b></p> <p><b>Target:</b> Achieving export revenues of USD 1 billion will position HMA as a leading pioneer in the meat industry.</p> <p><b>Timeline:</b> By 2027.</p>								
6	Performance of the entity against the specific commitments, goals, and targets, along with reasons in case the same are not met.	We are currently establishing goals and targets related to Environmental, Social, and Governance (ESG) aspects								

## GOVERNANCE, LEADERSHIP AND OVERSIGHT

### 7 STATEMENT BY THE DIRECTOR RESPONSIBLE FOR THE BUSINESS RESPONSIBILITY REPORT, HIGHLIGHTING ESG-RELATED CHALLENGES, TARGETS, AND ACHIEVEMENTS (LISTED ENTITY HAS FLEXIBILITY REGARDING THE PLACEMENT OF THIS DISCLOSURE):

Dear Stakeholders,

As Director responsible for the Business Responsibility Report at HMA Agro Industries Ltd, I am pleased to provide an overview of our environmental, social, and governance (ESG) initiatives, highlighting our commitments, challenges, targets, and achievements.

At HMA Agro Industries Ltd, we recognize the importance of sustainable practices in our operations, particularly in the context of meat processing and export. We understand the significant environmental impact associated with our activities, including meat

processing, fish and rice. Our approach to addressing these challenges revolves around strategic targets aimed at sustainable sourcing, energy efficiency, water conservation, waste management, community engagement, stakeholder collaboration, and compliance with environmental standards.

#### **Sustainable Sourcing:**

Ensuring high animal welfare standards is paramount to us. We collaborate closely with our network of farmers to promote sustainable farming practices such as rotational grazing and organic farming, while minimizing chemical inputs. By supporting these practices, we aim to enhance the overall sustainability of our supply chain.

#### **Water Conservation:**

Water conservation is integral to our operations. We have implemented water recycling systems known as ETP within our processing facilities and optimizing water usage across all stages of production. Ensuring proper wastewater treatment before discharge is a priority to minimize our environmental impact.

#### **Waste Management:**

Minimizing waste generation is a key focus area. We have implemented practices to optimize cutting techniques, reduce offcuts, and improve overall yield. Furthermore, we are developing robust recycling and reuse programs for materials such as packaging, plastics, and cardboard, and have established composting facilities for organic waste to produce nutrient-rich compost for agricultural use.

#### **Community Engagement and Stakeholder Collaboration:**

We believe in the importance of engaging with local communities and stakeholders to build positive relationships and address concerns related to our environmental impacts. Collaborating with our suppliers and farmers to promote sustainability practices throughout the supply chain is crucial for achieving our sustainability goals.

#### **Certifications and Compliance:**

To demonstrate our commitment to environmental stewardship, we are actively pursuing relevant environmental certifications such as ISO 14001. Ensuring compliance with local and international environmental regulations, standards, and guidelines remains a top priority for us.

In conclusion, at HMA Agro Industries Ltd, we are dedicated to continuously improving our ESG performance. While we acknowledge the challenges ahead, we remain steadfast in our pursuit of sustainable development, ensuring that our operations contribute positively to the environment and communities we serve.

### **8) DETAILS OF THE HIGHEST AUTHORITY RESPONSIBLE FOR IMPLEMENTATION AND OVERSIGHT OF THE BUSINESS RESPONSIBILITY POLICY (IES): -**

#### **(a) Details of the Director(s) responsible for the implementation of the Business Responsibility Policy (ies)**

S. No.	Particulars	Detail
1	DIN Number, if applicable	06546660
2	Name	Mr. Gulzeb Ahmed
3	Designation	Whole Time Director & CFO
4	Telephone No.	+91 7895622222
5	E-Mail id.	gulzeb@hmagroup.co

### **9. DOES THE ENTITY HAVE A SPECIFIED COMMITTEE OF THE BOARD/ DIRECTOR RESPONSIBLE FOR DECISION-MAKING ON SUSTAINABILITY-RELATED ISSUES? (YES / NO). IF YES, PROVIDE DETAILS:**

Implementation and oversight of the Business Responsibility Policies and the decision making on sustainability related issues is the responsibility of the Corporate Social Responsibility and Sustainability Committee of the Board of Directors, which comprises of following members as on March 31,2024

Name of director	Category of directorship	Chairperson/member
Mr. Gulzar Ahmad	Whole time director	Chairperson
Mrs. Bhumika Parwani	Non-Executive, Independent Director	Member
Mr. Abhishek Sharma	Non-Executive, Independent Director	Member

**10. DETAILS OF REVIEW OF NGRBCs BY THE COMPANY:**

SUBJECT FOR REVIEW	INDICATE WHETHER THE REVIEW WAS UNDERTAKEN BY DIRECTOR/ COMMITTEE OF THE BOARD/ ANY OTHER COMMITTEE									FREQUENCY (ANNUALLY/HALF YEARLY/ QUARTERLY/ ANY OTHER-PLEASE SPECIFY)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against the above policies follow-up action	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Periodically, the NGRBC performance of the Company is reported to Corporate social responsibility committee of Board on an Annual Basis.								
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	The Board requires the Committee to ensure compliance with all applicable regulations and obtain a statutory compliance certificate for relevant laws.									The Compliance report across all statutory requirements is submitted to the Directors and review undertaken on a quarterly basis.								

11	Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Has the entity carried out an independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	No external evaluation was undertaken, policies are periodically evaluated and updated by various department heads & business heads, and approved by the management and/or board.								

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

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

**SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE**

This section aims to assist entities in demonstrating how well they have integrated the Principles and Core Elements into important procedures and decisions. The information sought is divided into “Essential” and “Leadership” categories. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities that aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

**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 PROGRAMME ON ANY OF THE PRINCIPLES DURING THE FINANCIAL YEAR:

SEGMENT	TOTAL NUMBER OF TRAINING AND AWARENESS PROGRAMMES HELD	TOPICS/PRINCIPLES COVERED UNDER TRAINING AND ITS IMPACT	% OF PERSON IN RESPECTIVE CATEGORIES COVERED BY THE AWARENESS PROGRAMME
Board of Directors	On going multiple programs throughout the year	Training on the principles of BRSR were imparted to the entire board.	100%
Key Managerial Personnel	On going multiple programs throughout the year	Awareness programs are arranged for KMPS in the areas of Ethics, governance, insider trading regulations and policies.	100%
Employees other than BOD and KMP including workers.	9 (Nine) Training Sessions	<p>Following training sessions conducted throughout the year :</p> <ul style="list-style-type: none"> <li>▶ Animal welfare &amp; pre slaughter handling of animals</li> <li>▶ Slaughtering of animal ante -mortem and post-mortem</li> <li>▶ Plant Hygiene &amp; Sanitation including GMP/ GHP and Personal Hygiene</li> <li>▶ Production Processes including Control Measures – CCPs, OPRPs, PRPs (including awareness of PRP ISO/TS 22002-1:2009)</li> <li>▶ Awareness on HACCP/FSMS/FSSC 22000 with Additional Requirements for FSSC 22000 V6</li> <li>▶ Food Safety &amp; Quality Policy, Objectives including SOPs &amp; Work Instructions</li> <li>▶ Internal Audits – Various Checklists i.e. FSSC/ FSMS, QMS (ISO 9001), EMS (ISO 14001) &amp; OHSMS (ISO 45001)</li> <li>▶ Housekeeping and Machine Maintenance</li> <li>▶ Pest Control &amp; Hazardous Substance usage and MSDS</li> <li>▶ Awareness on FSSAI Schedule IV</li> <li>▶ Emergency Preparedness &amp; Response</li> <li>▶ Awareness on ISCC –EU (International Sustainability and Carbon Certification)</li> <li>▶ Sessions conducted on various topics such as health and safety, Antibribery and anti-corruption policies ,prevention of insider trading, Prevention of sexual harassment policies etc for employees and workers at all levels.</li> </ul>	100%

*\*All nine principles laid down in BRSR are covered by the Company's mandatory trainings and Code of Conduct for Employees and workers which is adhered to by all employees, workers and Directors.*



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 OBLIGATIONS) REGULATIONS, 2015 AND AS DISCLOSED ON THE ENTITY'S WEBSITE): -

MONETARY					
	NGRBC PRINCIPLE	NAME OF THE REGULATORY/ ENFORCEMENT AGENCIES/ JUDICIAL INSTITUTIONS	AMOUNT (IN RS.)	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-MONETARY					
	NGRBC PRINCIPLE	NAME OF THE REGULATORY/ ENFORCEMENT AGENCIES/ JUDICIAL INSTITUTIONS	AMOUNT (IN RS.)	BRIEF OF THE CASE	HAS AN APPEAL BEEN PREFERRED (YES/NO)
Imprisonment	NIL	NIL	NIL	NA	No
Punishment	NIL	NIL	NIL	NA	No

3. OF THE INSTANCES DISCLOSED IN QUESTION 2 ABOVE, DETAILS OF THE APPEAL/ REVISION ARE PREFERRED IN CASES WHERE MONETARY OR NON-MONETARY ACTION HAS BEEN APPEALED.

CASE DETAIL	NAME OF REGULATORY/ ENFORCEMENT AGENCY/ JUDICIAL INSTITUTION
Not Applicable	Not Applicable
Not Applicable	Not Applicable

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.

“The Company maintains an Anti-Bribery and Anti-Corruption (ABAC) Policy, accessible through our website **Governance (hmagroup.co)**. This policy serves to uphold the highest ethical standards and ensure compliance with all applicable laws in the conduct of our operations and business activities. Its primary objective is to prevent any involvement of the Company in bribery, facilitation payments, or corruption, even inadvertently.

The ABAC Policy applies to all individuals associated with the Company, regardless of their position or role. This includes directors, senior managers, officers, employees (whether permanent, fixed-term, or temporary), consultants, contractors, trainees, interns, seconded staff, casual workers, agency staff, agents, business partners, service providers, and any other relevant persons or third parties associated with the Company, including those acting on our behalf.”

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 Current Financial Year	FY-2022-23 Previous Financial Year
Director	NIL	NIL
KMP	NIL	NIL
Employees	NIL	NIL
Workers	NIL	NIL

\*\* No incidents were reported during 2023-24 related to bribery/ corruption against any of the Directors/ KMPS/ employees/ workers.

## 6 DETAILS OF COMPLAINTS WITH REGARD TO CONFLICT OF INTEREST:

	FY-2023-24 Current Financial Year		FY-2022-23 Previous Financial Year	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	NA	NIL	NA
Number of complaints received in relation to issues of Conflict of interest of the KMPs.	NIL	NA	NIL	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.

No cases of corruption or conflicts of interest 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:

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Number of days of accounts payables	11.30 days	9.71 days

## 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 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	Nil	Nil
	b. Number of trading houses where purchases are made from	Nil	Nil
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	Nil	Nil
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	Nil	Nil
	b. Number of dealers/distributors to whom sales are made	Nil	Nil
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributor	Nil	Nil
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	33.56%	53.27%
	b. Sales (Sales to related parties / Total Sales)	0.41%	0.19%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	100%	100%
	d. Investments (Investments in related parties / Total Investments made)	100%	100%

## LEADERSHIP INDICATORS

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

TOTAL NUMBER OF AWARENESS PROGRAMMES HELD	TOPIC/PRINCIPLE COVERED UNDER THE TRAINING	% OF VALUE CHAIN PARTNERS COVERED (BY VALUE OF BUSINESS DONE WITH SUCH PARTNER) UNDER THE AWARENESS PROGRAMME
NA		

The Company maintains strong relationships with its dealers and distributor. Awareness of sustainability is being created amongst dealers and distributors, training and awareness on energy, health and safety are being imparted to them.

## 2 DOES THE ENTITY HAVE PROCESSES IN PLACE TO AVOID/ MANAGE CONFLICT OF INTEREST INVOLVING MEMBERS OF THE BOARD? (YES/NO) IF YES, PROVIDE DETAILS OF THE SAME.

HMA Agro Company's Code of Conduct for Directors and Senior Management specifies the following:

- A 'conflict of interest' arises when an individual's personal interests clash with the interests of Hma Agro. Such conflicts can influence or distort business decisions due to individual, family, financial, or other interests. Directors and Senior Management must promptly disclose any such conflicts to the Board of Directors.
- Any monetary transactions between HMA Agro and a Director and/or their related parties must be reported to the Board, as provided in Section 184 and 188 of the Companies Act, 2013 read with Rules made thereunder.
- Directors and Senior Management are prohibited from appropriating corporate business opportunities for personal gain or using company information for their benefit. The Board of Directors annually reaffirms compliance with the Code of Conduct.

The company requires an annual declaration from the Board of Directors, listing entities they are interested in, and mandates updates for any changes in their interests. HMA Agro ensures all necessary approvals are obtained as per applicable laws before engaging in transactions with such entities or individuals. Additionally, any interested director abstains from participating in discussions or decisions at Board or committee meetings regarding such matters. Further details can be found at the website of the company [www.hmagroup.co](http://www.hmagroup.co)

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

### ESSENTIAL INDICATORS

## 1 PERCENTAGE OF R&D AND CAPITAL EXPENDITURE (CAPEX) INVESTMENTS IN SPECIFIC TECHNOLOGIES TO IMPROVE THE ENVIRONMENTAL AND SOCIAL IMPACTS OF PRODUCTS AND PROCESSES TO TOTAL R&D AND CAPEX INVESTMENTS MADE BY THE ENTITY, RESPECTIVELY.

	CURRENT FINANCIAL YEAR FY 2023-24	PREVIOUS FINANCIAL YEAR FY 2022-23	DETAILS OF IMPROVEMENTS IN ENVIRONMENTAL AND SOCIAL IMPACTS
R&D	NIL	NIL	NA
CAPEX	NIL	NIL	NA

## 2 DOES THE ENTITY HAVE PROCEDURES IN PLACE FOR SUSTAINABLE SOURCING? (YES/NO)

"Our company integrates social, ethical, and environmental considerations into the supplier assessment process during the onboarding of new suppliers, reinforcing our commitment to sustainable sourcing practices.

As part of our commitment to responsible sourcing, we refrain from using preservatives and chemicals to extend the shelf life of our meat products. This proactive measure promotes a safe, responsible, and sustainable ecosystem within our operations. Our raw meat is sourced exclusively from approved farmers and suppliers, thoroughly checked and certified by veterinary doctors, ensuring compliance before processing continues.

Our Sustainability Policy are communicated to all suppliers, emphasizing the importance of conducting business in compliance with relevant environmental laws, regulations, and industry standards. These guidelines align with our company's mission to operate sustainably and responsibly. You can access these policies on our website [hmagroup.co/governance/](http://hmagroup.co/governance/)

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

Approximately, 90%, At HMA Agro Industries Ltd., we prioritize sustainability in our sourcing practices by procuring lives stock buffaloes exclusively from registered as well as unregistered suppliers. Our commitment to sustainability is reflected in several key areas:

- Animal Welfare:** We ensure that all buffaloes are raised in humane conditions, with adequate space, food, water, and healthcare provided throughout their lives.

2. **Environmental Impact:** Our suppliers employ environmentally friendly farming practices that minimize impact, such as sustainable grazing, effective waste management, and water conservation techniques.
3. **Traceability and Transparency:** We maintain a transparent supply chain, ensuring the origins of our buffalo are clear, and that all suppliers adhere to stringent sustainable practices.
4. **Local Sourcing:** By sourcing buffalo locally, we reduce the carbon footprint associated with long-distance transportation, contributing to lower greenhouse gas emissions.
5. **Regulatory Compliance:** We adhere to all local and international regulations concerning sustainable and ethical farming practices, ensuring our operations meet the highest standards.

### 3 DESCRIBE THE PROCESSES IN PLACE TO SAFELY RECLAIM YOUR PRODUCTS FOR REUSING, RECYCLING AND DISPOSING AT THE END OF LIFE FOR

“At the heart of our mission is a steadfast commitment to fostering sustainable and responsible business practices across every facet of our operations. As a testament to this commitment, we prioritize the conscientious disposal of packaging materials utilized in the packaging of our premium meat products.

While our end products are designed for consumption and not subject to reuse, recycle, or disposal, we remain steadfast in our dedication to ensuring the safe and environmentally responsible disposal of our packaging materials. Embracing a stringent minimal waste policy, we meticulously oversee the process to ensure that any parts of buffalo not utilized in our production process are repurposed without wastage. Furthermore, any residual waste is carefully disposed of in full compliance with regulatory standards, thereby furthering our commitment to environmental sustainability. Moreover, any plastic packaging material that would otherwise be discarded is collected by our suppliers for recycling. **At HMA, we do not maintain records of these transactions as it is the responsibility of our suppliers to manage the waste once it is returned to them.**

In addition to our endeavors surrounding packaging waste, we actively endeavor to minimize production waste by prioritizing material reuse wherever possible.

We firmly believe that sustainable production practices are integral to our long-term success. As such, we remain steadfast in our pursuit of innovative strategies to minimize waste and advance sustainable business practices across all realms of our operations.”

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

Not Applicable.

### 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: -

% Of Employees Covered											
Category	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits*		Day care Facilities*	
		Number (B)	% (B/A)	Number (c)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
PERMANENT EMPLOYEES											
Male	301	135	44.85	135	44.85	-	-	No cases	-	-	-
Female	-	-	-	-	-	No cases	-	-	-	-	-
Total	301	-	-	-	-	-	-	-	-	-	-
OTHER THAN PERMANENT EMPLOYEES											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

**b Details of measures for the well-being of workers**

% OF WORKERS COVERED											
Category	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day care Facilities	
		Number (B)	% (B/A)	Number (c)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
PERMANENT WORKERS											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	No cases	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-
OTHER THAN PERMANENT WORKERS*											
Male	455	-	-	-	-	-	-	-	-	-	-
Female	211	-	-	-	-	-	-	-	-	-	-
Total	666	-	-	-	-	-	-	-	-	-	-

\* The workforce at HMA Agro Industries mainly comprises indirect labor managed by contractors, with the responsibility for worker well-being resting with the contractors.

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

	<b>CURRENT FINANCIAL YEAR FY 2023-24</b>	<b>PREVIOUS FINANCIAL YEAR FY 2022-23</b>
Cost incurred on wellbeing measures as a % of total revenue of the company	0.019	0.023

**2 DETAILS OF RETIREMENT BENEFITS FOR CURRENT FY AND PREVIOUS FINANCIAL YEAR.**

BENEFITS	FY-2023-24 CURRENT FINANCIAL YEAR			FY-2022-23 PREVIOUS FINANCIAL YEAR		
	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%	Not Applicable to workers	Yes,	100%	Not Applicable to workers	Yes
GRATUITY	100% as per statutory requirements		As per the gratuity eligibility norms and kept as provision shown separately in other long-term provision	100%		As per gratuity eligibility norms and kept as provision shown separately in other long-term provision
ESI	44.85%		Yes	45.50%		Yes

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

At HMA Agro Industries Ltd., we recognize the importance of inclusivity and are committed to providing equal opportunities for all employees, including those with disabilities. However, due to the specific nature of the meat production industry, many tasks require particular physical capabilities, dexterity, and sensory skills, which may present challenges in accommodating individuals with different abilities. Additionally, certain aspects of the work environment may pose safety risks that are difficult to mitigate for differently-abled individuals.

Despite these challenges, we are continuously exploring ways to enhance accessibility and inclusivity within our premises and offices. We are reviewing our facilities to identify areas where improvements can be made and are committed to taking steps to ensure compliance with the Rights of Persons with Disabilities Act, 2016. Our goal is to create a work environment that is as inclusive and accessible as possible while maintaining the safety and operational requirements essential to our industry.

**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.**

Although HMA Agro Industries Ltd. does not have a distinct written policy specifically addressing non-discrimination, the principles

of equal treatment and inclusivity are firmly embedded within the company's Employees Code of Conduct. This code outlines the expected standards of behaviour and serves as a guiding framework for all employees.

HMA Agro Industries Ltd. is deeply committed to fostering an environment of inclusivity and fairness, irrespective of gender, caste, creed, religion, or disability status. The company is dedicated to upholding the principle of non-discrimination, ensuring that all individuals are treated equally, without bias or prejudice. This commitment reflects HMA's dedication to creating a diverse and inclusive workplace that respects the rights and dignity of every employee, thereby promoting a culture of equality and mutual respect. The HMA Agro Industries Ltd. Employees Code of Conduct can be accessed via the following link: Governance (hmagroup.co)

**5. RETURN TO WORK AND RETENTION RATES OF PERMANENT EMPLOYEES AND WORKERS THAT TOOK PARENTAL LEAVE.**

GENDER	PERMANENT EMPLOYEES		PERMANENT WORKERS	
	RETURN TO WORK RATE	RETENTION RATE	RETURN TO WORK RATE	RETENTION RATE
MALE	NA	NA	NA	NA
FEMALE	NA	NA	NA	NA
TOTAL	NA	NA	NA	NA

**6. IS THERE A MECHANISM AVAILABLE TO RECEIVE AND REDRESS GRIEVANCES FOR THE FOLLOWING CATEGORIES OF EMPLOYEES AND WORKER? IF YES, GIVE DETAILS OF THE MECHANISM IN BRIEF**

	Yes/No (if yes, give details of the mechanism in brief)
Permanent Employees	The Company is committed to addressing employee grievances through multiple channels, ensuring a respectful and harassment-free workplace. A Vigil Mechanism and Whistle-blower policy are in place, encouraging stakeholders to report any violations of laws, regulations, or the Code of Conduct with confidence, knowing that they will not face retaliation.
Other than Permanent Employees	NA
Permanent Workers	NA
Other than Permanent Workers	The Company has established a Standard Operating Procedure (SOP) to guide workers in raising concerns or complaints. Initially, any grievances are addressed by the reporting manager. If the issue remains unresolved, workers can escalate the matter to the HR department via email or in writing. The Company ensures that all grievances are handled fairly, within a specified timeframe, and with the highest level of confidentiality.

Additionally, our code of conduct Policy is in place to effectively handle and resolve any grievances related to such issues. and it can be accessed at Governance (hmagroup.co)

**7. MEMBERSHIPS OF EMPLOYEES AND WORKER IN ASSOCIATION(S) OR UNIONS RECOGNIZED BY THE LISTED ENTITY:**

CATEGORY	FY-2023-24 CURRENT FINANCIAL YEAR			FY-2022-23 PREVIOUS FINANCIAL YEAR		
	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 (A)	NO. OF EMPLOYEES / WORKERS IN RESPECTIVE CATEGORY, WHO ARE PART OF ASSOCIATION (S) OR UNION (B)	% (B/A)
TOTAL PERMANENT EMPLOYEES	NA	NA	NA	NA	NA	NA
MALE	NA	NA	NA	NA	NA	NA
FEMALE	NA	NA	NA	NA	NA	NA
TOTAL PERMANENT WORKERS	NA	NA	NA	NA	NA	NA
MALE	NA	NA	NA	NA	NA	NA
FEMALE	NA	NA	NA	NA	NA	NA

The company has not recognized any association or union as such disclosure under the above is not applicable.

**8 DETAILS OF TRAINING GIVEN TO EMPLOYEES AND WORKERS:**

CATEGORY	FY-2023-24 CURRENT FINANCIAL YEAR					FY-2022-23 PREVIOUS FINANCIAL YEAR				
	TOTAL (A)	ON HEALTH & SAFETY MEASURES		ON SKILL UPGRADATION		TOTAL (D)	ON HEALTH & SAFETY MEASURES		ON SKILL UPGRADATION	
		NO. (B)	% (B/A)	NO. (C)	% (C/A)		NO. (E)	% (E/D)	NO. (F)	% (F/D)
EMPLOYEES										
Male	301	301	100%	301	100%	222	222	100%	222	100%
Female	-		-	-	-		-	-	-	-
Total	301	301	100%	301	100%	222	222	100%	222	100%
WORKERS										
Male	455	364	80%	91	20%	During the specified period, the factory remained non-operational, and as a result, no workers were employed.				
Female	211	168	80%	43	20%					
Total	666	532	80%	134	20%					

**9 DETAILS OF PERFORMANCE AND CAREER DEVELOPMENT REVIEWS OF EMPLOYEES AND WORKERS**

CATEGORY	FY-2023-24 CURRENT FINANCIAL YEAR			FY-2022-23 PREVIOUS FINANCIAL YEAR		
	TOTAL(A)	NO.(B)	% (B/A)	TOTAL(C)	NO.(D)	% (D/C)
<b>EMPLOYEES</b>						
MALE	301	301	100%	222	222	100%
FEMALE	-	-	-	-	-	-
TOTAL	301	301	100%	222	222	100%
<b>WORKERS</b>						
MALE	NA	NA	NA	NA	NA	NA
FEMALE	NA	NA	NA	NA	NA	NA
TOTAL	NA	NA	NA	NA	NA	NA

The organization conducts appraisals to assess employee performance, facilitate planned development, identify career paths, and provide input for compensation adjustments.

This annual process involves the HR department distributing appraisal forms to all eligible permanent employees. Employees are required to outline their Key Result Areas (KRAs) and complete a self-assessment. After the self-appraisal is submitted, the forms are reviewed by the respective Heads of Departments (HODs), who evaluate the performance. Based on the appraisal scores, the management determines salary increments and potential promotions. For workers, performance is continually assessed by supervisors in the field, with increment percentages decided accordingly.

**10 HEALTH AND SAFETY MANAGEMENT SYSTEM:**

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

Yes, HMA Agro has implemented a robust Occupational Health and Safety Management System (OHSMS) to ensure the well-being of our employees and workers. At HMA Agro, we place a strong emphasis on creating a safe and healthy work environment, which is fundamental to our operations.

**Our Occupational Health and Safety Management System is based on ISO 45001:2018 standards.** This framework enables us to systematically identify, assess, and manage occupational health and safety risks within our workplace. By adhering to ISO 45001:2018, we ensure that our safety management systems are aligned with international best practices, promoting continuous improvement and proactive hazard prevention.

Additionally, **HMA Agro holds HACCP Certification (Hazard Analysis and Critical Control Point).** This certification ensures that our food safety management systems, particularly in meat processing and export, meet stringent standards based on the Codex Alimentarius General Principles of Food Hygiene. It emphasizes the identification and control of food safety hazards to ensure the safety of our products for consumers worldwide.

By integrating ISO 45001:2018 and HACCP Certification into our operations, HMA Agro demonstrates its commitment



to maintaining a safe workplace environment and ensuring the highest standards of food safety. We continuously train our employees, conduct regular audits, and implement preventive measures to uphold these standards and safeguard the health and well-being of everyone involved in our operations.

At HMA Agro, occupational health, safety, and food hygiene are integral to our corporate values. Through these certifications and ongoing efforts, we strive to foster a culture of safety, responsibility, and excellence across all aspects of our business.

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

“HMA Agro implements rigorous processes to systematically identify and assess work-related hazards to ensure the safety of our operations. Our approach involves several key steps:

1. **Risk Assessment** We conduct regular and systematic risk assessments across all areas of our meat slaughterhouse and export operations. This involves identifying potential hazards such as machinery operation, handling of livestock, chemical exposure, and ergonomic factors. These assessments are comprehensive and consider both routine and non-routine tasks.
2. **Workplace Inspections:** Regular workplace inspections are carried out to proactively identify hazards. Trained personnel inspect machinery, equipment, facilities, and work areas to ensure compliance with safety standards and identify any potential risks.
3. **Employee Engagement:** We actively engage with our workforce to encourage reporting of hazards and near-misses. This feedback is crucial in identifying risks that may not be immediately apparent through formal assessments. Employees are encouraged to participate in safety committees and provide input on safety measures.
4. **Safety Audits and Drills:** Periodic safety audits and mock drills are conducted to evaluate the effectiveness of our safety procedures and emergency response protocols. These simulations help identify gaps in safety measures and ensure readiness to handle potential emergencies.
5. **Incident Investigation:** In the event of any workplace incident or near-miss, thorough investigations are conducted to determine root causes and prevent recurrence. Lessons learned from these investigations contribute to continuous improvement in our hazard identification and risk assessment processes.
6. **Continuous Improvement:** HMA Agro is committed to continuous improvement in occupational health and safety. Feedback from risk assessments, inspections, audits, and employee engagement is used to update and enhance our safety protocols and training programs.

By implementing these processes, HMA Agro maintains a proactive approach to identifying and mitigating work-related hazards. This ensures a safe and secure workplace environment for our employees and workers involved in our meat processing and export operations.”

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

Yes, the Company has processes for workers to report the work-related hazards and to remove themselves from such risks. At HMA Agro, ensuring the safety of our workers is paramount. We have established robust processes to empower workers to report work-related hazards promptly and without fear of reprisal. Employees have multiple reporting channels available, including anonymous options, to ensure hazards are identified swiftly. Upon receiving reports, we take immediate action to mitigate risks, which may include temporary halting of operations and implementing interim safety measures. We uphold the right of workers to refuse unsafe work, ensuring they can remove themselves from hazardous situations until risks are resolved. Continuous improvement is integral to our approach, with ongoing evaluations of our reporting systems and procedures to maintain effectiveness and responsiveness to evolving workplace conditions. At HMA Agro, fostering a proactive safety culture ensures a safe and supportive environment where workers well-being is our top priority.

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

At HMA Agro Industries Ltd, the well-being and safety of our employees are of paramount importance. To safeguard our workforce, the company has implemented a comprehensive Workmen Compensation Policy. This policy ensures that employees who suffer from work-related injuries or illnesses receive appropriate financial compensation and support during their recovery period. The compensation covers medical expenses, loss of wages, and any disability resulting from the incident, providing a safety net for our employees and their families.

By doing so, the company reinforces its dedication to the health and security of its employees, ensuring they have access to necessary resources in times of need. This policy is a testament to HMA Agro Industries Ltd's commitment to creating a safe and supportive work environment, where every employee's health and well-being are prioritized.

**11 DETAILS OF SAFETY-RELATED INCIDENTS, IN THE FOLLOWING FORMAT:**

SAFETY INCIDENTS/NUMBERS	CATEGORY	FY-2023-24 CURRENT FINANCIAL YEAR	FY-2022-23 PREVIOUS FINANCIAL YEAR
Lost Time Injury Frequency Rate (LTIFR) (per one-million-person hours worked)	Employee	Nil	Nil
	Worker	Nil	Nil
Total recordable work-related injuries	Employee	Nil	Nil
	Worker	Nil	Nil
No. of Fatalities	Employee	Nil	Nil
	Worker	Nil	Nil
High consequences work-related injury or ill-health (excluding fatalities)	Employee	Nil	Nil
	Worker	Nil	Nil

**12 DESCRIBE THE MEASURES TAKEN BY THE ENTITY TO ENSURE A SAFE AND HEALTHY WORKPLACE.**

Ensuring the safety and health of our workforce remains of paramount importance to HMA Agro Industries Ltd.. For additional details on how we maintain a safe and healthy environment for our employees, please refer to Point No. 10 above.

**13 NUMBER OF COMPLAINTS ON THE FOLLOWING MADE BY EMPLOYEES AND WORKERS:**

	FY-2023-24 CURRENT FINANCIAL YEAR			FY-2022-23 PREVIOUS FINANCIAL YEAR		
	FILED DURING THE YEAR	PENDING RESOLUTION AT THE END OF THE YEAR	REMARKS	FILED DURING THE YEAR	PENDING RESOLUTION AT THE END OF THE YEAR	REMARKS
WORKING CONDITIONS	Nil	Nil	Nil	Nil	Nil	Nil
HEALTH AND SAFETY	Nil	Nil	Nil	Nil	Nil	Nil

We are pleased to report that our company has not received any complaints regarding working conditions, health, or safety from our employees and workers. This underscores our commitment to providing a safe and healthy working environment. We will continue to prioritize the well-being of our employees and uphold the highest standards of safety and health.

**14 ASSESSMENTS FOR THE YEAR:**

	% OF YOUR PLANTS AND OFFICES THAT WERE ASSESSED (BY ENTITY OR STATUTORY AUTHORITIES OR THIRD PARTIES)
Health & Safety Practices	100 % of the plants were assessed by the Company
Working Conditions	100 % of the plants were assessed by the Company

**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.**

The Company has been following standard operating procedures to comply with state/ local level regulations and ensure safety and hygiene protocols. Our employees/workers are being imparted trainings in HEALTH AND SAFETY related topics on regular basis.

**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 employs an extensive process for identifying and prioritizing key stakeholder groups, recognizing their influence on organizational decisions and activities. Identifying key stakeholder groups involves a systematic process to ensure all relevant parties

are considered. The process can be outlined as follows:

- **Internal Stakeholders Identification:**
  - **Employees:** This includes workers at all levels, from management to operational staff, who are directly involved in the production and export processes.
  - **Shareholders/Investors:** Individuals or entities that own shares in the company and have a financial interest in its success.
- **External Stakeholders Identification:**
  - **Customers:** The Company's customers include international buyers of frozen meat, such as wholesalers, and only the domestic buyers of by-products like tallow, offal, and hides.
  - **Suppliers:** Farmers, livestock providers, feed suppliers, and other entities that provide raw materials and inputs necessary for meat production.
  - **Regulatory Bodies:** Government agencies and industry regulators that oversee food safety, export regulations, and animal welfare standards.
  - **Local Communities:** Residents and businesses in areas where the company operates, who may be affected by its operations and environmental impact.
  - **Logistics Partners:** Transportation and shipping companies that handle the logistics of exporting meat products to various markets.
  - **Industry Associations:** Organizations representing the meat industry, which can provide support, advocacy, and resources.

## 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	FREQUENCY OF ENGAGEMENT	PURPOSE AND SCOPE OF ENGAGEMENT INCLUDING KEY TOPICS AND CONCERNS RAISED DURING SUCH ENGAGEMENT.
Shareholders & Investors	No	<ul style="list-style-type: none"> <li>▶ Annual General Meeting, Shareholder meets,</li> <li>▶ E-mail,</li> <li>▶ Stock Exchange (SE) intimations,</li> <li>▶ Investor/analysts meet/ conference calls, annual report, quarterly results, press releases and Company's website</li> </ul>	Quarterly, Half yearly and annually and event based.	Share price growth, dividends, profitability and financial stability, strong ESG practices, risks, and growth potential.
Regulators	No	<ul style="list-style-type: none"> <li>▶ Mandatory regulatory filings.</li> <li>▶ return filing</li> <li>▶ Written communications.</li> </ul>	Periodically	Adherence to rules and regulations. Prompt reporting via various compliance forms.
Employees & Workers	No	<ul style="list-style-type: none"> <li>▶ Intranet, Email, SMS</li> <li>▶ Virtual Calls</li> <li>▶ In-person meetings</li> <li>▶ Internal events</li> <li>▶ Notice boards</li> </ul>	Periodically	To provide update on company strategy and performance. Relevant business communication, Career, learning & growth, HR policies and practices To Get feedback. Encourage to raise concerns.
Professionals/ Consultants	No	<ul style="list-style-type: none"> <li>▶ E-mails.</li> <li>▶ Need based meetings.</li> <li>▶ Periodical Reports.</li> </ul>	Quarterly and need basis.	Compliance to legal requirements, advice on business, legal, tax and environment etc. related issues
Dealers/wholesalers	No	<ul style="list-style-type: none"> <li>▶ E-mails</li> <li>▶ Personal Visits</li> <li>▶ Satisfaction Surveys</li> <li>▶ Phone Calls and Video Conferences:</li> <li>▶ Text Messages and Instant Messaging Apps:</li> </ul>	Periodically	To Provide update on Company Products & Offerings. Safety and security Product handling To Get feedback. Encourage to raise concerns
Communities	yes	<ul style="list-style-type: none"> <li>▶ Corporate Social Responsibility initiatives</li> <li>▶ Local engagement activities</li> </ul>	Periodically	Social welfare Sustainable socioeconomic development
Subsidiary/ Associate Companies	No	E-mails. • Need based meetings. • Periodical Reports.	Quarterly and need basis.	Discussions on major Investment/ expansion plans, Facilitate decision making on major topics.

## 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 organisational framework for handling critical ESG aspects, including risks and opportunities tied to climate, is efficiently managed **through a board-level committee**. This committee evaluates and supervises ESG-related concerns and risk exposures, specifically those associated with climate impacts. Referred to as the **Risk Management Committee**, its primary role involves pinpointing potential threats to the Company's operations and crafting effective policies and strategies to minimise and mitigate these risks within the broader context of risk management.

The Company engages with stakeholders on economic, environmental, and social topics relevant to the meat export industry. Feedback from stakeholder consultations, as detailed in our stakeholder identification process, is carefully reviewed by management. The CSR&S Committee and the Board are kept informed about significant developments, and input from Board members is sought to ensure a collaborative and well-informed decision-making process.

### 2 WHETHER STAKEHOLDER CONSULTATION IS USED TO SUPPORT THE IDENTIFICATION AND MANAGEMENT OF ENVIRONMENTAL, AND SOCIAL TOPICS (YES / NO). IF SO, PROVIDE DETAILS OF INSTANCES AS TO HOW THE INPUTS RECEIVED FROM STAKEHOLDERS ON THESE TOPICS WERE INCORPORATED INTO POLICIES AND ACTIVITIES OF THE ENTITY.

Yes, stakeholder consultations play a pivotal role in shaping the Company's approach to ESG topics. The insights garnered from these consultations contribute to the development and refinement of our policies and activities. On a continuous basis, the feedback received acts as a compass, guiding our efforts in addressing concerns, improving sustainability practices, and aligning our activities with the expectations and values of our diverse stakeholders.

**Internal Surveys and Feedback:** Regular feedback from employees highlighted the need for better workplace conditions and opportunities for career development. In response, the Company improved workplace safety standards

**Local Community Feedback:** Through meetings and surveys, local communities expressed concerns about the environmental impact and employment opportunities related to the Company's operations. The Company addressed these concerns by investing in community development projects, such as building local infrastructure and creating job opportunities, thereby enhancing its social license to operate.

Yes, stakeholder engagement covers key material issues driven by strategic objectives through various modes of engagements.

There is a primary internal custodian for each stakeholder group. For example employees feedback involve certain informed steps that lead to enhance communications and collaboration forums.

For suppliers, this has improved the ease of doing business and ability to address environmental and social aspects.

For communities, under the community ecology initiative, we focus on striking an ecological balance in our proximate communities by taking up projects that have direct and tangible benefits and strengthening our urban primary healthcare system is a focus area for us. This is because vulnerable communities still lack adequate personnel and amenities for their healthcare needs.

Similarly, for employees, the health, safety, and wellbeing of our employees are of paramount importance. We look at wellbeing holistically, connecting mind, body, and community to help us focus on being healthy, feeling happy, and living our life's purpose. Our employee wellness programs encompass three areas of employee wellbeing: Physical, emotional, and financial.

### 3 PROVIDE DETAILS OF INSTANCES OF ENGAGEMENT WITH, AND ACTIONS TAKEN TO, ADDRESS THE CONCERNS OF VULNERABLE/ MARGINALIZED STAKEHOLDER GROUPS.

We actively engage with vulnerable and marginalized sectors of society through both our own CSR initiatives and partnerships with implementing agencies through their ongoing projects. Our own CSR efforts focus on education promotion for needy and abandoned , particularly targeting children, women, the elderly, and differently-abled individuals. Contributions through implementing agencies encompass initiatives such as promoting gender equality, empowering women, establishing shelters for women and orphans, creating

facilities like old age homes and day care centers for senior citizens, and addressing inequalities faced by socially and economically disadvantaged groups. Additionally, efforts are directed towards eradicating hunger, poverty, and malnutrition.

## 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-2023-2024 CURRENT FINANCIAL YEAR			FY-2022-23 PREVIOUS FINANCIAL YEAR		
	TOTAL (A)	NO. OF EMPLOYEES/ WORKERS COVERED (B)	% (B/A)	TOTAL (C)	NO. OF EMPLOYEES/ WORKERS COVERED (D)	% (D/C)
<b>EMPLOYEES</b>						
PERMANENT	Nil	Nil	Nil	Nil	Nil	Nil
OTHER THAN PERMANENT	Nil	Nil	Nil	Nil	Nil	Nil
TOTAL EMPLOYEES	Nil	Nil	Nil	Nil	Nil	Nil
<b>WORKERS</b>						
PERMANENT	Nil	Nil	Nil	Nil	Nil	Nil
OTHER THAN PERMANENT	Nil	Nil	Nil	Nil	Nil	Nil
TOTAL WORKERS	Nil	Nil	Nil	Nil	Nil	Nil

#### 2 DETAILS OF MINIMUM WAGES PAID TO EMPLOYEES AND WORKERS, IN THE FOLLOWING FORMAT:

CATEGORY	FY-2023-2024 CURRENT FINANCIAL YEAR					FY-2022-23 PREVIOUS FINANCIAL YEAR				
	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	301	-	-	301	100%	222	-	-	222	100%
Female	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
OTHER THAN PERMANENT										
MALE	-	-	-	-	-	-	-	-	-	-
FEMALE	-	-	-	-	-	-	-	-	-	-
WORKERS										
PERMANENT										
MALE		-	-	-	-	-	-	-	-	-
FEMALE	-	-	-	-	-	-	-	-	-	-
OTHER THAN PERMANENT										
MALE	455	-	-	455	100%	During the specified period, the factory remained non-operational, and as a result, no workers were employed.				
FEMALE	211	-	-	211	100%					

#### 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	3	15,00,000	Nil	Nil
KMPS	5	1,32,000	Nil	Nil
EMPLOYEES OTHER THAN BODS AND KMPS	301	24380	Nil	Nil
WORKERS*	NA			

\* Since the company is having labour on contract basis therefore no such requirement arises.

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

	<b>FY 2023-24</b> <b>Current Financial Year</b>	<b>FY 2022-23</b> <b>Current Financial Year</b>
Gross wages paid to females % of total wages	-	-

**4 DO YOU HAVE A FOCAL POINT (INDIVIDUAL/ COMMITTEE) RESPONSIBLE FOR ADDRESSING HUMAN RIGHTS IMPACTS OR ISSUES CAUSED OR CONTRIBUTED BY THE BUSINESS? (YES/NO)**

Yes, HMA Agro has established dedicated teams within its Human Resources Department at each of its operating facilities to effectively address and manage any human rights concerns that may arise. These specialized teams are responsible for proactively identifying and resolving issues related to human rights within the organization.

Additionally, HMA Agro ensures a robust governance framework by assigning the risk management Committee with the specific mandate of overseeing human rights matters. The Risk Management Committee plays a vital role in investigating and addressing any human rights issues that may have been caused or contributed to by HMA Agro's business operations.

The presence of these dedicated teams and the involvement of the the risk management committee underscore HMA Agro' commitment to upholding human rights standards and creating a work environment that respects and promotes the rights of all individuals. By actively engaging in the identification and resolution of human rights concerns, HMA Agro demonstrates its dedication to fostering a culture of respect, equality, and inclusivity within its operations.

**5 DESCRIBE THE INTERNAL MECHANISMS IN PLACE TO REDRESS GRIEVANCES RELATED TO HUMAN RIGHTS ISSUES.**

The company has put in place a Vigil Mechanism that allows all employees to report grievances related to any legal violations, including breaches of human rights or internal company policies. Each grievance is thoroughly and appropriately investigated. If the investigation concludes that a violation has occurred, corrective action is taken, appropriate to the severity of the violation. The Company also has a Whistle Blower and Protection Policy that allows and encourages its stakeholders to raise concerns about the violations against the Code of Conduct. Any concerns reported are addressed by the direct touch team. Both the policies can be accessed at the following link: <https://www.hmagroup.co/wp-content/uploads/2024/03/Code-of-Conduct-HMA-Group-1.pdf>

**6 NUMBER OF COMPLAINTS ON THE FOLLOWING MADE BY EMPLOYEES AND WORKERS:**

	<b>FY-2023-24 CURRENT FINANCIAL YEAR</b>			<b>FY-2022-23 PREVIOUS FINANCIAL YEAR</b>		
	<b>FILED DURING THE YEAR</b>	<b>PENDING RESOLUTION AT THE END OF THE YEAR</b>	<b>REMARKS</b>	<b>FILED DURING THE YEAR</b>	<b>PENDING RESOLUTION AT THE END OF THE YEAR</b>	<b>REMARKS</b>
SEXUAL HARASSMENT	NA	NA	NA	NA	NA	NA
DISCRIMINATION AT WORKPLACE	Nil	Nil	Nil	Nil	Nil	Nil
CHILD LABOR	Nil	Nil	Nil	Nil	Nil	Nil
FORCED LABOR/ INVOLUNTARY LABOR	Nil	Nil	Nil	Nil	Nil	Nil
WAGES	Nil	Nil	Nil	Nil	Nil	Nil
OTHER HUMAN RIGHTS RELATED ISSUES	Nil	Nil	Nil	Nil	Nil	Nil

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

	<b>FY 2023-24 Current Financial Year</b>	<b>FY 2022-23 Previous Financial Yea</b>
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees / workers	Nil	Nil
Complaints on POSH upheld	Nil	Nil

## 8 MECHANISMS TO PREVENT ADVERSE CONSEQUENCES TO THE COMPLAINANT IN DISCRIMINATION AND HARASSMENT CASES.

HMA Agro Industries Ltd.'s Whistleblower & Protection Policy guarantees the confidentiality of complainants and protection against victimization. Reports of unethical behaviour can be made confidentially or anonymously, with significant measures taken to maintain confidentiality during investigations.

Strict actions are enforced against individuals who breach this confidentiality, ensuring stakeholders feel safe reporting wrongdoing without fear of retaliation or adverse consequences. This approach fosters a secure and comfortable environment for raising concerns.

The policy promotes accountability and transparency within HMA Agro, serving as a crucial mechanism for identifying and addressing misconduct. By upholding ethical standards and protecting stakeholder rights, the policy helps maintain a trustworthy work environment. The policy can be accessed at <https://www.hmagroup.co/wp-content/uploads/2024/03/Vigil-Mechanism-and-Whistle-Blower-Policy.pdf>

## 9 DO HUMAN RIGHTS REQUIREMENTS FORM PART OF YOUR BUSINESS AGREEMENTS AND CONTRACTS? (YES/ NO)

Yes. As part of **HMA AGRO INDUSTRIES LTD.'S BUSINESS AGREEMENTS AND CONTRACTS**, the company incorporates strict human rights requirements. This means that all business partners must comply with relevant laws, labour standards, and environmental regulations while upholding principles of human rights, ethics, and integrity in their operations. These requirements are essential to the onboarding process, ensuring that all partners align with HMA Agro's commitment to human rights and responsible business practices.

## 10 ASSESSMENTS FOR THE YEAR:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labor	100%. During the reporting period, we performed comprehensive evaluations of all our plants and offices, verifying that no incidents of sexual harassment, discrimination, child labor, forced labor, or wage-related issues were found. Our unwavering dedication to ethical practices and the establishment of a secure work environment ensures the consistent protection of the well-being and rights of our employees and workers.
Forced Labor/ Involuntary Labor	
Sexual Harassment	
Discrimination at Workplace	
Wages	
Other-specify	

## 11 PROVIDE DETAILS OF ANY CORRECTIVE ACTIONS TAKEN OR UNDERWAY TO ADDRESS SIGNIFICANT RISKS / CONCERNS ARISING FROM THE ASSESSMENTS AT QUESTION 9 ABOVE.

No complaints concerning child labour, forced labour, involuntary labour, or discriminatory employment were received during the reporting year, and none remain pending as of the year-end. Additionally, no significant risks or concerns emerged from our self-assessment.



**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-2023-24 CURRENT FINANCIAL YEAR	FY-2022-23 PREVIOUS FINANCIAL YEAR
<b>From renewable sources</b>		
Total Electricity Consumption (GJ) (A)	86275.45	54183.56
<b>Total Fuel Consumption (GJ) (B)</b>	-	-
Energy Consumption through other sources (C)	-	-
<b>Total energy consumed from renewable sources (A+B+C)</b>	<b>86275.45</b>	<b>54183.56</b>
<b>From non-renewable sources</b>		
Total electricity consumption (D)	-	-
<b>Total fuel consumption (E) GJ*</b>	2462.40	N/A**
Energy consumption through other sources (F)	-	-
<b>Total energy consumed from nonrenewable sources (D+E+F)</b>	<b>2462.40</b>	<b>N/A</b>
<b>Total energy consumed (A+B+C+D+E+F)</b>	<b>88737.85</b>	<b>54183.56</b>
Energy intensity per rupee of turnover (Total energy consumed/ turnover in rupee)	0.0000019022	0.0000017457
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)***	0.000043	0.000038
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

\*Note 1 – Total fuel consumption for the reporting period includes diesel only, measured in gigajoules (GJ).

\*Note 2 – Fuel such as wood, used in boilers during the meat processing, totaled 4,565,480 kilograms for the fiscal year 2023-24.

\*\*Note 3 – The HMA Agro Industries Aligarh plant was non-operational during the fiscal year 2022-23. Operations commenced in April 2023 of the current fiscal year.

\*\*\*Note 4 – Revenue from operations has adjusted for PPP based on the latest PPP conversion factor published for the year 2024 and 2023 by IMF for India which is 22.401 and 22.167 respectively.

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

- There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

- 2 DOES THE ENTITY HAVE ANY SITES / FACILITIES IDENTIFIED AS DESIGNATED CONSUMERS (DCS) UNDER THE PERFORMANCE, ACHIEVE AND TRADE (PAT) SCHEME OF THE GOVERNMENT OF INDIA? (Y/N) IF YES, DISCLOSE WHETHER TARGETS SET UNDER THE PAT SCHEME HAVE BEEN ACHIEVED. IN CASE TARGETS HAVE NOT BEEN ACHIEVED, PROVIDE THE REMEDIAL ACTION TAKEN, IF ANY.

Not applicable, as the entity has not been identified as designated consumers under Performance, Achieve and Trade (PAT) Scheme of the Government of India.

- 3 PROVIDE DETAILS OF THE FOLLOWING DISCLOSURES RELATED TO WATER, IN THE FOLLOWING FORMAT:

Environment conservation through resource management is not just a business practice but also something that drives us to challenge ourselves every day to deliver our value with increased efficiency and quality across every aspect of manufacturing.

PARAMETER	FY-2023-24 CURRENT FINANCIAL YEAR	FY-2022-23 PREVIOUS FINANCIAL YEAR
<b>WATER WITHDRAWAL BY SOURCE (IN KILOLITERS)</b>		
(i) Surface water	Nil	Nil
(ii) Groundwater	78623.22	*NA
(iii) Third party water	Nil	Nil
(iv) Seawater / desalinated water	Nil	Nil
(v) Others (Municipal Supply)	NA	NA
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	78623.22	NA
Total volume of water consumption (in kiloliters)	78623.22	NA
<b>Water intensity per Rs of turnover</b> (Water consumed / turnover)	0.0000016854	NA
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total water consumption / Revenue from operations adjusted for PPP)**	0.000038	
Water intensity in terms of physical output		
Water intensity (optional) – the relevant metric may be selected by the entity		

**\*Note 1-** The HMA Agro Industries Aligarh plant was non-operational during the fiscal year 2022-23. Operations commenced in April 2023 of the current fiscal year.

**\*\*Note 2** – Revenue from operations has adjusted for PPP based on the latest PPP conversion factor published for the year 2024 and 2023 by IMF for India which is 22.401 and 22.167 respectively.

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

- **There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.**

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment		
- With treatment – please specify level of treatment- <b>For Horticulture Purpose</b>	41326.31	N.A*
(ii) To Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) To 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	554.91	
- With treatment – please specify level of treatment	1786.84	
<b>(In Kilolitres)</b>		
<b>i. Domestic Purpose</b>		
Total water discharged (in kilolitres)	<b>43668.06</b>	

Note \* The HMA Agro Industries Aligarh plant was non-operational during the fiscal year 2022-23. Operations commenced in April 2023 of the current fiscal year.

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

- **There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.**

**5. HAS THE ENTITY IMPLEMENTED A MECHANISM FOR ZERO LIQUID DISCHARGE? IF YES, PROVIDE DETAILS OF ITS COVERAGE AND IMPLEMENTATION.**

HMA Agro implements an Effluent Treatment Plant (ETP) system across all its owned plants dedicated to frozen buffalo meat production. This system ensures that water used in operations undergoes treatment and is recycled, eliminating any discharge into the environment. Most of our facilities have achieved zero liquid discharge capabilities, with the remaining plants progressing towards full implementation. This approach spans the entire spectrum of plant operations, emphasizing sustainable water management practices.

**6. PLEASE PROVIDE DETAILS OF AIR EMISSIONS (OTHER THAN GHG EMISSIONS) BY THE ENTITY, IN THE FOLLOWING FORMAT:**

PARAMETER	PLEASE SPECIFY UNITS	FY-2023-24 CURRENT FINANCIAL YEAR	FY-2022-23 PREVIOUS FINANCIAL YEAR
NOx	Ug/M3	32.11	36.20
Sox	Ug/M3	51.79	18.60
Particulate Matter (PM10)	Ug/M3	90.46	98.80
Particulate Matter (PM 2.5)	Ug/M3	52.33	51.02
Persistent Organic Pollutants (POP)	-	-	-
Volatile Organic Compound (VOC)	-	-	-
Hazardous Air Pollutants (HAP)	-	-	-
Others- Please Specify *(Carbon and its compounds)	-	-	-

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

Yes For the financial year 2023-24, HMA Agro Industries Limited initiated an independent assessment of Ambient Air Quality. The first half-yearly assessment was conducted by FARE LABS PRIVATE LTD, an accredited agency. The subsequent half-yearly assessment was carried out by DAIZY ENVIRONMENTAL LABORATORY, which is ISO 9001:2015 Certified.

- Additionally, for the previous financial year 2022-23, an assessment was conducted by NOIDA TESTING LABORATORIES, a certified and NABL accredited agency.

**7. PROVIDE DETAILS OF GREENHOUSE GAS EMISSIONS (SCOPE 1 AND SCOPE 2 EMISSIONS) & ITS INTENSITY, IN THE FOLLOWING FORMAT:**

PARAMETERS	UNITS	FY-2023-24 CURRENT FINANCIAL YEAR	FY-2022-23 PREVIOUS FINANCIAL YEAR
TOTAL SCOPE 1 EMISSIONS (BREAK-UP OF THE GHG INTO CO2, CH4, N2O, HFCS, PFCS, SF6, NF3, IF AVAILABLE)			
Emissions from Biomass	Kg CO2 Eq.	254207	NA*-
Emissions from Ammonia		10640	
Emission from ETP		140733	
TOTAL SCOPE 2 EMISSIONS (BREAK-UP OF THE GHG INTO CO2, CH4, N2O, HFCS, PFCS, SF6, NF3, IF AVAILABLE) -Emissions from Electricity	Kg CO2 Eq	7007806	
<b>TOTAL SCOPE 1 AND SCOPE 2 EMISSIONS PER RUPEE OF TURNOVER</b>	<b>Kg CO2 Eq</b>	<b>0.0001589129</b>	<b>-</b>
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 / Revenue from operations adjusted for PPP)		0.00356	
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

**\*Note 1- The HMA Agro Industries Aligarh plant was non-operational during the fiscal year 2022-23. Operations commenced in April 2023 of the current fiscal year.**

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

- No independent assessment has been done.

**8 DOES THE ENTITY HAVE ANY PROJECT RELATED TO REDUCING GREEN HOUSE GAS EMISSION? IF YES, THEN PROVIDE DETAILS.**

HMA Agro Industries Limited is committed to sustainability and energy efficiency across all its operations. At both our head office and the Aligarh plant, we have implemented smart LED lighting systems and energy-saving equipment, which play a crucial role in minimizing energy consumption. These initiatives are part of our broader strategy to reduce greenhouse gas emissions, demonstrating our commitment to innovation and environmental responsibility. By optimizing our energy use, we not only enhance operational efficiency but also contribute to a greener and more sustainable future.

**9 PROVIDE DETAILS RELATED TO WASTE MANAGEMENT BY THE ENTITY, IN THE FOLLOWING FORMAT:**

PARAMETER	FY-2023-24 CURRENT FINANCIAL YEAR	FY-2022-23 PREVIOUS FINANCIAL YEAR
<b>TOTAL WASTE GENERATED (IN METRIC TONS)</b>		
Plastic Waste (A)	11.17725	-
E-Waste (B)	-	-
Bio-medical Waste (C)	-	-
Construction and Demolition waste (D)	-	-
Battery Waste (E)	-	-
Radioactive Waste (F)	-	-
Other Hazardous Waste, please specify, if any (G) - <b>Used oil*</b>	0.13	-
Other Non-Hazardous Waste generated (H), Please specify if any. (Break up by composition i.e., by material relevant to the sector)	-	-
<b>Total (A+B+C+D+E+F+G+H)</b>	<b>11.30725</b>	<b>-</b>
<b>Waste intensity per rupee of turnover</b> (Total waste generated / Revenue from operations)	0.0000000002	
<b>Waste intensity per rupee million of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total waste generated / Revenue from operations adjusted for PPP)*	0.0000000054	
Waste intensity in terms of physical output		
Waste intensity (optional) – the relevant metric may be selected by the entity		
<b>FOR EACH CATEGORY OF WASTE GENERATED, TOTAL WASTE RECOVERED THROUGH RECYCLING, RE-USING OR OTHER RECOVERY OPERATIONS (IN METRIC TONS)</b>		
Category of Waste	-	-
(i) Recycled	HMA Agro Industries Ltd waste management system consists of proper disposal of waste through authorised recyclers namely Bharat Oil & waste management ltd for used oil mentioned in point 9(G) Other Hazardous Waste	-
(ii) Reused		-
(iii) Other recovery operations		-
Total	-	-
<b>FOR EACH CATEGORY OF WASTE GENERATED, TOTAL WASTE DISPOSED BY NATURE OF DISPOSAL METHOD (IN METRIC TONS)</b>		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other Disposal Operations	-	-
Total	-	-

**\*Note** – Revenue from operations has adjusted for PPP based on the latest PPP conversion factor published for the year 2024 and 2023 by IMF for India which is 22.401 and 22.167 respectively.

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

- HMA Agro Industries Ltd has not conducted any independent assessment/ evaluation by an external agency.
- **Note:** HMA Agro Industries Limited has received authorization to operate a facility for the collection and storage of hazardous waste. They are permitted to dispose of used oil (Schedule I, Category 5.2 waste or residues containing oil) through an authorized recycler, with a limit of 200 liters per year. This authorization from the Uttar Pradesh Pollution Control Board is valid until December 31, 2027.

**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.**

HMA Agro industries Limited demonstrates an effective solid waste management system by implementing comprehensive practices to handle and dispose of various solid wastes generated during meat production and frozen buffalo export. The company ensures proper segregation of waste at the source, including animal by-products, packaging materials, and general waste. Efficient collection and storage processes are in place, using appropriate containers and transport methods. Animal by-products are sent to rendering plants, while packaging materials are recycled and organic waste is composted. Non-recyclable waste is disposed of responsibly, adhering to environmental regulations. Regular audits, employee training, and continuous improvement initiatives ensure compliance and effectiveness. HMA Agro also focuses on waste reduction and sustainability, engaging in innovative solutions and community collaborations to enhance its waste management system. We will continue to prioritize waste reduction and responsible waste management in all our operations.

HMA Agro Industries Limited, a prominent buffalo meat manufacturer, integrates a comprehensive waste management strategy that maximizes the utilization of by-products to support poultry farming and animal feed production. By-products such as bones, blood, offal, and other non-edible parts are processed and converted into high-quality animal feed and poultry supplements. This approach not only minimizes waste but also creates valuable resources for the agricultural sector. Through rendering processes, these by-products are transformed into nutrient-rich feed ingredients, ensuring that no part of the buffalo goes to waste. This strategy not only promotes sustainable and efficient waste management but also contributes to the circular economy by providing essential resources for poultry farming and other livestock, thereby reinforcing HMA Agro's commitment to environmental sustainability and resource optimization.

**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:**

Not Applicable

**12 DETAILS OF ENVIRONMENTAL IMPACT ASSESSMENTS OF PROJECTS UNDERTAKEN BY THE ENTITY BASED ON APPLICABLE LAWS, IN THE CURRENT FINANCIAL YEAR:**

Not applicable, Environmental impact assessment of projects were not required to be undertaken by HMA Agro Industries Limited during the current financial year.

**13 IS THE ENTITY COMPLIANT WITH THE APPLICABLE ENVIRONMENTAL LAW/ REGULATIONS/ GUIDELINES IN INDIA, SUCH AS THE WATER (PREVENTION AND CONTROL OF POLLUTION) ACT, AIR (PREVENTION AND CONTROL OF POLLUTION) ACT, ENVIRONMENT PROTECTION ACT AND RULES THEREUNDER (Y/N). IF NOT, PROVIDE DETAILS OF ALL SUCH NON-COMPLIANCES, IN THE FOLLOWING FORMAT:**

Yes, the Company complies 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.

**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 - 05
- 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 TRADE AND INDUSTRY CHAMBER/ ASSOCIATIONS	REACH OF TRADE AND INDUSTRY CHAMBERS/ ASSOCIATIONS (STATE/ NATIONAL)
1	Federation of Indian Chambers of Commerce and Industry	National
2.	Export Promotion Bureau Uttar Pradesh	State
3	Federation of Indian Export Organization	National
4	Confederation of Indian Industries Uttar Pradesh	State
5.	Star Export House by the Directorate General of Foreign Trade, Ministry of Commerce	National
6.	All India meat and Livestock Exporters Association	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 THE AUTHORITY	BRIEF OF THE CASE	CORRECTIVE ACTION TAKEN
NA	NA	NA

For the financial year under review, the Company received no adverse orders from regulatory bodies; hence, no corrective actions were required.

**PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT**

**ESSENTIAL INDICATORS**

DETAILS OF SOCIAL IMPACT ASSESSMENTS (SIA) OF PROJECTS UNDERTAKEN BY THE ENTITY BASED ON APPLICABLE LAWS, IN THE CURRENT FINANCIAL YEAR.

NAME AND BRIEF DETAIL OF THE PROJECT	SIA NOTIFICATION NO.	DATE OF NOTIFICATION	WHETHER CONDUCTED BY INDEPENDENT EXTERNAL AGENCY (YES/ NO)	RESULTS COMMUNICATED IN PUBLIC DOMAIN	RELEVANT WEB LINK
Not Applicable					

- 2 PROVIDE INFORMATION ON PROJECT(S) FOR WHICH ONGOING REHABILITATION AND RESETTLEMENT (R&R) IS BEING UNDERTAKEN BY YOUR ENTITY, IN THE FOLLOWING FORMAT:

S.NO.	NAME OF PROJECT FOR WHICH R&R IS ONGOING	STATE	DISTRICT	NO. OF PROJECTS AFFECTED FAMILIES (PAFS)	% OF PAFS COVERED BY R&R	AMOUNT PAID TO PAFS IN THE FY (IN INR)
Not Applicable						

### 3 DESCRIBE THE MECHANISMS TO RECEIVE AND REDRESS GRIEVANCES OF THE COMMUNITY.

HMA Agro Industries Limited, a leading frozen buffalo meat exporter and manufacturing company, has implemented a structured community redressal mechanism to effectively address and resolve grievances or concerns from the community. HMA has a dedicated committee with representatives from various departments that has been established to receive written grievances, conduct thorough investigations, and take prompt and appropriate actions. The Stakeholder and Relationship Committee is formed where the community can approach the company through email, telephone, or personal visit, and in case of receipt of such grievances, the Grievance Committee or Stakeholder Relationship Committee can address the concern. Notably, any person who has any concern related to our product can email [marketing@hmaagro.com](mailto:marketing@hmaagro.com). Additionally, HMA Agro actively engages with the community on a regular basis to discuss, identify, and resolve issues, complaints, and grievances related to its operations. These proactive engagements ensure an open and transparent dialogue, reinforcing HMA Agro's commitment to maintaining high standards and fulfilling its social responsibilities responsibly. Notably, to date, HMA Agro has not received any grievances related to its corporate social responsibility efforts, underscoring its dedication to fostering a positive and harmonious relationship with the community it serves.

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

	<b>FY-2023-24 CURRENT FINANCIAL YEAR</b>	<b>FY-2022-23 PREVIOUS FINANCIAL YEAR</b>
Directly sourced from MSME/ Small producers	Refer Note*	
Sourced directly from within the district and neighboring Districts		

Note\*:-

#### **Input Material Sourcing Disclosure**

As a responsible meat export organization, we are committed to supporting local economies and ensuring that our supply chain is sustainable and traceable. In line with this commitment, we would like to report the following details regarding the sourcing of our input material:

**We are proud to source 100% of our input raw materials, specifically livestock, from small producers within India, with a focus on sourcing from within the district and neighbouring districts where our operations are based. This approach not only strengthens our commitment to supporting local communities and regional development but also ensures a consistent and high-quality supply chain, while minimizing the environmental impact associated with long-distance sourcing.**

Our sourcing strategy underscores our dedication to ethical business practices, sustainability, and the empowerment of local communities. We remain committed to maintaining these standards as we continue to grow and expand our operations.

### 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

<b>Location</b>	<b>FY 2023-24 Current Financial Year</b>	<b>FY 2022-23 Previous Financial Year</b>
Rural	NA	NA
Semi -Rural	NA	NA
Urban	100%	100%
Metropolitan	NA	NA

(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 ESSENTIAL INDICATORS

### 1 DESCRIBE THE MECHANISMS IN PLACE TO RECEIVE AND RESPOND TO CONSUMER COMPLAINTS AND FEEDBACK.

The Company has implemented a robust mechanism to effectively manage and respond to customer complaints and feedback, ensuring high levels of customer satisfaction. All customer complaints are received through emails or WhatsApp, providing clients with direct and convenient channels for communication. Upon receipt of a complaint, the Company promptly takes necessary actions to address the issues raised. A key component of this process is backward traceability, where the Company thoroughly reviews all monitoring records related to the production process to identify any potential deviations or issues that may have contributed to the complaint. This allows the Company to accurately determine the root cause and take appropriate corrective measures.

Once a resolution is reached, it is promptly communicated to the customer, keeping them informed of the steps taken to resolve their concerns. To further ensure customer satisfaction, a survey is sent to the customer upon closure of the complaint, allowing the Company to gather feedback on the handling of the issue and identify areas for continuous improvement. This comprehensive approach not only addresses individual complaints effectively but also contributes to ongoing enhancements in the Company's production and customer service processes.

### 2 TURNOVER OF PRODUCTS AND/ SERVICES AS A PERCENTAGE OF TURNOVER FROM ALL PRODUCTS/SERVICE THAT CARRY INFORMATION ABOUT:

	As a percentage of Total Turnover
Environmental and Social parameters relevant to the product	100% (refer note *)
Safe and responsible usage	
Recycling and/or safe disposal	

**Note:-\*** At HMA Agro Industries Ltd., we are deeply committed to the principles of environmental sustainability and social responsibility across our entire product lifecycle. As a leading meat production company, contributing 100% of our turnover through our diverse range of products, we ensure that every step, from sourcing to final delivery, adheres to stringent environmental and social parameters. Our products are designed for safe and responsible usage, with strict adherence to quality and safety standards that protect consumer health. We also prioritize sustainable practices in recycling and safe disposal, ensuring that our operations minimize waste and environmental impact. By adopting innovative technologies and collaborating with local communities, we aim to reduce our carbon footprint, promote ethical practices, and contribute positively to the ecosystems and societies where we operate.

### 3 NUMBER OF CONSUMER COMPLAINTS IN RESPECT OF THE FOLLOWING:

	FY 2023-24 CURRENT FINANCIAL YEAR		REMARKS	FY- 2022-23 PREVIOUS FINANCIAL YEAR		REMARKS
	RECEIVED DURING THE YEAR	PENDING RESOLUTION AT THE END OF THE YEAR		RECEIVED DURING THE YEAR	PENDING RESOLUTION AT THE END OF THE YEAR	
DATA PRIVACY	Nil	Nil	NA	Nil	NA	Nil
ADVERTISING	Nil	Nil	NA	Nil	NA	
CYBER SECURITY	Nil	Nil	NA	Nil	NA	
DELIVERY OF ESSENTIAL SERVICE	Nil	Nil	NA	Nil	NA	
RESTRICTIVE TRADE PRACTICES	Nil	Nil	NA	Nil	NA	
UNFAIR TRADE PRACTICES	Nil	Nil	NA	Nil	NA	
OTHERS	Nil	Nil	NA	Nil	NA	

**Note:** The Company has not received any formal complaints as defined by the established parameters, reflecting a strong track record in customer satisfaction. However, routine feedback emails or regular communications from clients occasionally highlight issues such as delays in shipment or documentation. These matters, though not classified as complaints, are promptly addressed by the Company. Each instance is resolved as and when received, ensuring that client concerns are quickly managed and that business

operations continue smoothly. This proactive approach helps maintain positive client relationships and upholds the Company's commitment to excellent service.

**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.**

The company is currently in the process of implementing a comprehensive framework and policy on cybersecurity and risks related to data privacy. Once finalized, the policy will be made available on the company's website.

**6 PROVIDE DETAILS OF ANY CORRECTIVE ACTIONS TAKEN OR UNDERWAY ON ISSUES RELATING TO ADVERTISING, AND DELIVERY OF ESSENTIAL SERVICES; CYBERSECURITY AND DATA PRIVACY OF CUSTOMERS; RE-OCCURRENCE OF INSTANCES OF PRODUCT RECALLS; PENALTY / ACTION TAKEN BY REGULATORY AUTHORITIES ON SAFETY OF PRODUCTS / SERVICES.**

Not Applicable. We haven't received any complaints related to these subjects so no corrective actions is required.

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

- Number of instances of data breaches: NIL.
- Percentage of data breaches involving personally identifiable information of customers: NIL.
- Impact, if any, of the data breaches: NA.