ANNEXURE-G

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 2025-26 (01st April 2025 to March 31, 2026)
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 ASSESSMENT PROVIDER	N/A
15	TYPE OF ASSESSMENT 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	99.78%
2.	Other Trading	Fish & Rice	0.22%

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	Frozen buffalo Meat	1010	99.78%
2	Fish & Rice	4630 & 4690	0.22%

III OPERATIONS:

18. NUMBER OF LOCATIONS WHERE PLANTS AND/OR OPERATIONS/OFFICES OF THE ENTITY ARE SITUATED:

LOCATIONS	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 as well as its subsidiaries. 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 FOODS (PARTNERSHIP FIRM HAVING SUBSTANTIAL INTEREST)	1	-	1
M/S. HMA FOOD EXPORT PRIVATE LIMITED (SUBSIDIARY)	1	1	2
UNITED FARM PRODUCTS PVT. LTD (SUBSIDIARY)	1	1	2
LAAL AGRO FOOD PRIVATE LIMITED (SUBSIDIARY)	1	1	2
JFF EXPORTS PRIVATE LIMITED (JEPL) (SUBSIDIARY)	1	1	1
HMA NATURAL FOODS PRIVATE LIMITED (SUBSIDIARY)	-	1	1
SWASTIK BONE AND GELATINES PRIVATE LIMITED (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 distributed across various states in India, including Maharashtra, Andhra Pradesh, Haryana, Uttar Pradesh, Telangana, Bihar, Madhya Pradesh, Punjab, and West Bengal. The Company is also actively exploring opportunities to expand its footprint into additional domestic and international markets

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 95.08 % of its turnover. The Group's exports contribute 93.12% to its total turnover on a consolidated basis.

c. A BRIEF ON TYPES OF CUSTOMERS

HMA Agro Industries Ltd. operates predominantly in the business-to-business (B2B) segment, serving a diversified network of customers across international markets. Our clientele comprises importers, distributors , food

processing companies, retail chains, and food service operators who depend on us for a reliable supply of premium-quality frozen buffalo meat, alongside our expanding range of rice and fish products.

Backed by state-of-the-art processing facilities and stringent quality control systems, we are committed to delivering products that meet the distinct preferences and regulatory requirements of different global markets. Our robust traceability framework, adherence to international food safety standards, and customer-centric approach enable us to consistently provide safe, high-quality products while ensuring timely deliveries and dependable service. Through enduring partnerships built on trust, consistency, and operational excellence, HMA Agro continues to strengthen its presence in global markets and play a meaningful role in the international food supply chain.

IV. EMPLOYEES

20. DETAIL AT THE END OF THE FINANCIAL YEAR: 2025-26

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)	338	334	98.82	4	1.18
2	Other than Permanent (E)	-	-	-	-	-
	Total Employees (D+E)	338	334	98.82	4	1.18
WORKERS*						
1	Permanent (F)	-	-	-	-	-
2	Other than Permanent (G)	735	643	87.48	92	12.52
	Total Employees (F+G)	735	643	87.48	92	12.52

* The Company engages its workforce for operational activities through authorised third-party contractors. Accordingly, all workers are employed on a contractual basis and are not part of the Company's direct payroll therefore categorized into other than permanent category. These personnel support various manufacturing, processing, logistics, and other operational functions in line with business requirements.

The Company is committed to ensuring that all contractors comply with applicable labour laws, statutory regulations, and contractual obligations. Contractors are required to provide fair wages, maintain safe and healthy working conditions, and extend all applicable statutory benefits to their workforce. Through periodic oversight and compliance monitoring, the Company endeavours to promote ethical employment practices and uphold the welfare and well-being of the contract workforce engaged across its operations.

b. DIFFERENTLY ABLED EMPLOYEES AND WORKERS:

S. NO.	PARTICULARS	TOTAL (A)	MALE		FEMALE	
			NO. (B)	% (B/A)	NO. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1	Permanent (D)	-	-	-	-	-
2	Other than Permanent (E)	-	-	-	-	-
	Total differently-abled employees (D + E)	-	-	-	-	-
DIFFERENTLY ABLED WORKERS						
1	Permanent (F)	-	-	-	-	-
2	Other than permanent (G)	-	-	-	-	-
	Total differently-abled workers (F + G)	-	-	-	-	-

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

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

**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.

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

	FY 2025-26			FY- 2024-25			FY – 2023-24		
	MALE	FEMALE	TOTAL	MALE	FEMALE	TOTAL	MALE	FEMALE	TOTAL
PERMANENT EMPLOYEES	59 18.64%	1 0.32%	60 18.96%	6 2.01%	-	6 2.01%	5 1.66%	-	5 1.66%
PERMANENT WORKERS (Note1&2)	-	-	-	-	-	-	-	-	-

Note 1: As the Company's operational workforce is engaged through authorised third-party contractors rather than direct employment, conventional employee turnover metrics are not applicable.

Note 2: The employee turnover rate has been computed using the replacement method, under which employees who rejoined the Company during the year have been excluded to provide a more accurate measure of actual workforce attrition.

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%	No
3.	M/S. RELIABLE AGRO FOODS	Partnership firm	95%	No
4.	M/S. HMA FOOD EXPORT PRIVATE LIMITED	Subsidiary	100%	No
5.	UNITED FARM PRODUCTS PVT. LTD	Subsidiary	100%	No
6.	FNS AGRO FOODS LIMITED	Subsidiary	100%	No
7.	LAAL AGRO FOOD PRIVATE LIMITED	Subsidiary	100%	No
8.	JFF EXPORTS PRIVATE LIMITED (JEPL)	Subsidiary	100%	No
9.	HMA NATURAL FOODS PRIVATE LIMITED	Subsidiary	95.66%	No
10.	SWASTIK BONE AND GELATINES PRIVATE LIMITED	Subsidiary	100%	No
11.	INDUS FARMERS FOOD CO. LLP	Subsidiary	90.45%	No

VI. CSR DETAILS

24.	(i) Whether CSR is applicable as per Section 135 of the Companies Act, 2013.	Yes
	(ii) Turnover (in Rs.) as on 31st march 2026	Rs . 67,689.16 (in millions)
	(iii) Net Worth (in Rs.) as on March 31, 2026	Rs 8953.54 (in millions)

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- 2025-26 CURRENT FINANCIAL YEAR			FY-2024-2025 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 , The Company maintains communication with communities through multiple formal and informal channels. It can be accessed at https://www.hmagroup.co/investor-grievance/ https://www.hmagroup.co/contact-us/	Nil	Nil	Nil	Nil	Nil	Nil
INVESTORS (OTHER THAN SHAREHOLDERS)	"Yes, investors are able to raise their concerns using our advanced online dispute resolution platform available at: https://www.hmagroup.co/investor-grievance/.	Nil	Nil	Nil	Nil	Nil	Nil
SHAREHOLDERS	The Company offers a dedicated email address (**cs@hmaagro.com**) for shareholders to submit their concerns. Additionally, they can raise their issues through the following website link: https://www.hmagroup.co/investor-grievance/	6	Nil	Nil	Nil	Nil	Nil
EMPLOYEES & WORKERS	The Company offers multiple communication channels for expressing concerns such as utilizing an e-mail address hrho@hmaagro.com or submitting written complaints. These channels effectively address any grievances raised by workforce.	Nil	Nil	Nil	Nil	Nil	Nil
CUSTOMERS	Yes Customers have multiple avenues to voice their complaints, including sending an e-mail or sending a courier to our head office will address the issue-marketing@hmaagro.com" https://www.hmagroup.co/investor-grievance/ https://www.hmagroup.co/contact-us/	Nil	Nil	Nil	Nil	Nil	Nil
VALUE CHAIN PARTNERS	Not Applicable*	Nil	Nil	Nil	Nil	Nil	Nil
Others (please specify)	Yes ,Any other grievance can be addressed by accessing the following links: https://www.hmagroup.co/investor-grievance/ https://www.hmagroup.co/contact-us/	Nil	Nil	Nil	Nil	Nil	Nil

* Not Applicable as Company is not in the List of Top 250 Listed Entity by Market Capitalization

- During FY 2025-26, the Company received six complaints from shareholders relating to non-receipt of dividend. All such complaints/queries were duly addressed and resolved by the Company during the year. No complaints were received from communities, employees, workers or other stakeholders during the year.
- The Board has constituted various Committees to facilitate effective governance and efficient decision-making. The Stakeholders' Relationship Committee is responsible for addressing and resolving investor and shareholder grievances in a timely manner.

  The contact information for addressing investor grievances is available on the Company's website at https://www.hmagroup.co/contact-us/

  HMA Agro is committed to delivering high standards of customer service and maintaining customer satisfaction through effective quality controls and timely resolution of concerns. The Company has established a formal grievance redressal mechanism to ensure transparency and prompt resolution of complaints. It also promotes a strong ethical culture by providing a fair and safe workplace and has implemented a Vigil Mechanism that enables employees and stakeholders to report unethical practices, regulatory violations, or suspected fraud through a designated reporting channel.

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 and Opportunity	**Risk:** As a listed company engaged in the processing and export of frozen buffalo meat and other food products, HMA Agro Industries Limited operates in a highly regulated business environment governed by domestic and international laws, food safety standards, export regulations, and corporate governance requirements. Any lapse in ethical business conduct, regulatory compliance, transparent disclosures, or internal controls may expose the Company to legal and regulatory action, financial penalties, reputational damage, disruption of export operations, and loss of stakeholder confidence.	HMA Agro Industries Limited has established a robust governance framework designed to uphold the highest standards of ethics, integrity, transparency, and regulatory compliance across its operations. The Board of Directors, supported by its Committees, provides strategic oversight of governance practices, risk management, and compliance. The Company has implemented comprehensive policies, including the Code of Conduct, Vigil Mechanism (Whistle Blower Policy), Code for Prevention of Insider Trading, Related Party Transactions Policy, Anti-Bribery and Anti-Corruption measures, and internal financial controls to foster ethical business practices and ensure accountability.	**Positive Financial Implications:** - Strong governance and ethical business practices enhance investor confidence, improve access to capital, and strengthen relationships with customers, lenders, and other stakeholders. - Robust compliance systems reduce the likelihood of regulatory penalties, litigation, fraud, and financial irregularities, resulting in lower compliance and legal costs. - Transparent governance supports business continuity, improves operational efficiency, and enhances the Company's reputation in domestic and international markets.

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)
			Opportunity: By embedding strong corporate governance, ethical business practices, and transparent decision-making across its operations, HMA Agro Industries Limited has the opportunity to strengthen stakeholder trust and enhance its reputation in global markets. Adherence to internationally recognised standards and certifications, including FSSC 22000, HACCP (Codex CXC 1-1969), ISO 9001:2015, ISO 14001:2015, ISO 22000:2018, ISO 45001:2018, along with compliance with applicable statutory and regulatory requirements, reinforces the Company's credibility as a responsible food exporter. This enables the Company to deepen customer relationships, expand into regulated international markets, attract responsible investors, and create sustainable long-term value.	The Company undertakes periodic internal, statutory, and secretarial compliance reviews to monitor adherence to applicable laws, regulations, and corporate governance requirements. Employees and stakeholders are encouraged to report unethical conduct or regulatory concerns through confidential reporting channels, reinforcing a culture of integrity and transparency. To ensure compliance with globally recognised food safety, quality, environmental, and occupational health standards, HMA Agro maintains certifications and approvals from reputed regulatory and certification bodies, including **FSSAI**, **FSSC 22000**, **HACCP (Codex CXC 1-1969)**, **ISO 9001:2015**, **ISO 14001:2015**, **ISO 22000:2018**, and **ISO 45001:2018**. The Company also operates in compliance with the requirements of the **Uttar Pradesh Pollution Control Board**, the **Factories Act**, and holds **Halal Certification** for its products. Ethical manufacturing practices are reinforced through adherence to **Good Manufacturing Practices (GMP)** and **Good Hygiene Practices (GHP)**, while responsible utilisation of natural resources is ensured through the requisite **No Objection Certificates (NOCs)** issued by the Ground Water Department. These certifications, licences, and regulatory approvals strengthen the Company's governance framework, promote operational excellence, and reinforce stakeholder confidence.	**Negative Financial Implications (if unmanaged):** → Governance failures or regulatory non-compliance may result in penalties, legal proceedings, financial losses, and increased compliance costs. → Unethical practices or inadequate internal controls could lead to fraud, business disruptions, loss of customer and investor confidence, and adverse regulatory action. → Reputational damage arising from governance lapses may adversely affect export opportunities, stakeholder relationships, market valuation, and long-term profitability.
2.	Waste & Materials Management	Risk/opportunity	**Risk:** The processing of buffalo meat generates various by-products and waste streams, including organic waste, packaging waste, and wastewater residues, which require responsible handling and disposal. Inadequate waste segregation, disposal, or material management may result in environmental pollution, regulatory non-compliance, increased disposal costs, operational inefficiencies, and reputational risks. Growing environmental regulations and stakeholder expectations further increase the need for sustainable waste management practices.	HMA Agro Industries Limited follows a structured waste and material management framework to ensure the responsible handling, treatment, and disposal of waste generated across its buffalo meat processing operations. The Company emphasises hygienic waste management practices that comply with applicable environmental and food safety regulations. Waste generated during processing is systematically segregated, stored, collected, and disposed of through authorised agencies in accordance with statutory requirements.	**Positive Financial Implications:** → Efficient waste and material management reduces disposal costs, improves resource utilisation, and enhances overall operational efficiency. → Recycling and responsible utilisation of by-products contribute to cost optimisation while ensuring compliance with environmental regulations. → Strong environmental management practices enhance customer confidence, support export market requirements, and strengthen the Company's sustainability credentials.

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)
			Opportunity: Efficient waste and material management enables HMA Agro Industries Limited to optimise resource utilisation, minimise waste generation, and reduce its environmental footprint. By promoting responsible disposal, recycling, and value recovery from by-products, the Company can improve operational efficiency, strengthen regulatory compliance, support circular economy practices, and enhance its reputation as a responsible food processing and export company.	To strengthen its environmental stewardship, the Company is a registered member of a Common Biomedical Waste Treatment Facility (CBWTF), ensuring the safe and compliant disposal of biomedical waste. Recyclable materials are identified and channelled to authorised recyclers, while suitable by-products are utilised through approved processes to maximise resource efficiency and minimise waste generation. The Company also adopts a phased approach to waste reduction, recycling, and reuse, supported by periodic monitoring and continuous improvement initiatives. These practices, together with compliance with internationally recognised standards such as ISO 14001:2015, FSSC 22000, HACCP (Codex CXC 1-1969), Good Manufacturing Practices (GMP), and Good Hygiene Practices (GHP), reinforce HMA Agro's commitment to environmentally responsible operations and sustainable resource management. For further details on the Company's waste management practices, please refer to Point 4 and Point 9 of Principle 6.	**Negative Financial Implications (if unmanaged):** → Improper waste handling or disposal may result in regulatory penalties, environmental liabilities, increased waste treatment costs, and operational disruptions. → Failure to comply with waste management regulations could adversely affect export approvals, stakeholder confidence, and the Company's reputation. → Inefficient utilisation of materials and by-products may increase operating costs, reduce resource efficiency, and adversely impact long-term profitability.
3	Climate change	Risk	Climate change poses multiple challenges to HMA Agro's operations, especially affecting livestock health, availability of essential resources, stability of the supply chain, and adherence to environmental regulations. Severe weather events such as floods, droughts, and temperature variations can elevate the risk of livestock illnesses, leading to increased mortality rates, decreased meat output, and greater waste generation. Additionally, evolving climate patterns may result in stricter regulatory requirements as governments worldwide enforce more rigorous environmental and sustainability standards. Moreover, shifting consumer preferences towards eco-friendly and sustainably produced goods could significantly influence the demand for HMA Agro's products.	**HMA Agro has implemented a proactive approach to climate change risk mitigation, which includes:** → **Livestock Health & Biosecurity:** Rigorous veterinary protocols, vaccination programs, and enhanced biosecurity measures safeguard herd health, reduce disease risks, and ensure consistent production quality. → **Sustainable Resource Utilization:** Deployment of energy-efficient technologies, optimization of water usage through Effluent Treatment Plant (ETP) systems, and investments in renewable energy sources to minimize environmental impact. → Strict Compliance with Environmental and Food Safety Regulations: The company ensures full compliance with the regulatory frameworks governing environmental protection and food safety in all operational regions. This includes continual monitoring of emissions, waste disposal, and hygiene standards to maintain both environmental integrity and consumer trust.	**Negative Financial Implications**: → **Rising Insurance & Risk Costs:** Increased frequency of extreme weather events can drive up insurance premiums and risk-management expenses. → **Export Market Vulnerability:** Climate-related disruptions may affect compliance with international sustainability standards, potentially leading to restricted market access or penalties. → **Infrastructure Strain:** Higher temperatures and unpredictable rainfall patterns can accelerate wear and tear on cold storage, logistics, and processing infrastructure, requiring additional capital expenditure. → **Resource Price Volatility:** Fluctuations in the availability and cost of water, feed, and energy due to climate stress can impact production margins.

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)
				➔ **Employee Training and Stakeholder Engagement:** HMA Agro invests in regular training programs to sensitize its workforce and stakeholders on climate risks and sustainable practices. This inclusive approach fosters a culture of environmental responsibility and drives continuous improvements in climate resilience across the entire value chain. ➔ **Focus on Circular Economy and Waste Management:** HMA Agro is committed to minimizing waste generation by maximizing resource efficiency and promoting recycling initiatives throughout its operations. Waste generated from meat processing is sustainably managed and repurposed into valuable by-products such as talo and other buffalo-derived materials. This approach not only reduces the company's environmental footprint but also supports a circular economy model by converting waste into useful products, thereby enhancing overall sustainability and resource optimization. ➔ **Enhancing Supply Chain Resilience**: Recognizing the vulnerability of supply chains to climate-induced disruptions, HMA Agro collaborates closely with suppliers, strengthens infrastructure robustness, and develops comprehensive risk mitigation and contingency plans to ensure uninterrupted production and timely export delivery.	**Positive Financial Implications**: ➔ **Access to Green Finance:** Proactive climate risk management and sustainability certifications (e.g., ISO 37001:2016 Anti-Bribery Management System) enhance eligibility for green bonds, ESG-linked loans, and investor confidence. ➔ **Operational Resilience:** Investments in renewable energy, water recycling, and efficient technologies reduce long-term operating costs and improve resilience against resource scarcity. ➔ **Value-Added Products:** Circular economy initiatives, such as converting organic waste into by-products like tallow, create new revenue streams and reduce disposal costs. ➔ **Enhanced Brand & Market Positioning:** Demonstrating strong climate stewardship strengthens reputation, supports compliance with global import standards, and differentiates HMA Agro in competitive export markets.

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)
4	Human Rights Practices	Risk and opportunity	**Risk:** As a labour-intensive food processing and export enterprise, HMA Agro Industries Limited relies on a significant contractual workforce across its manufacturing operations. Any failure to uphold fundamental human rights principles, including fair labour practices, equal opportunity, non-discrimination, prevention of child or forced labour, humane working conditions, and compliance with applicable labour laws, could expose the Company to regulatory action, operational disruptions, reputational damage, supply chain risks, and loss of stakeholder confidence.	➔ HMA Agro Industries Limited is committed to upholding and promoting fundamental human rights across its operations and value chain. The Company maintains policies and practices that prohibit discrimination, child labour, forced labour, harassment, and any form of unfair employment practices. Employees and contractual workers are treated with dignity and respect, and are provided with a safe, healthy, and inclusive working environment in compliance with applicable labour laws. ➔ The Company conducts periodic reviews to monitor compliance with statutory requirements and internal policies relating to human rights and workplace practices. A formal Vigil Mechanism (Whistle Blower Policy) enables employees and other stakeholders to report unethical conduct or human rights concerns through confidential reporting channels without fear of retaliation. The Company's commitment to employee welfare is further supported through adherence to internationally recognised standards, including **ISO 45001:2018**, **Good Manufacturing Practices (GMP)**, and **Good Hygiene Practices (GHP)**, which contribute to maintaining safe and humane working conditions across its operations.	**Positive Financial Implications:** ➔ Strong human rights practices foster employee engagement, improve workforce stability, and enhance productivity, resulting in lower recruitment and training costs. ➔ Compliance with labour laws and internationally accepted workplace practices strengthens relationships with global customers, business partners, and other stakeholders, supporting business continuity and market access. ➔ A responsible and inclusive workplace enhances the Company's reputation, contributing to improved stakeholder confidence and sustainable long-term growth.
			Opportunity: By promoting fair labour practices, equal opportunity, safe working conditions, and respect for human rights across its operations, HMA Agro Industries Limited can strengthen employee trust and enhance its reputation as a responsible employer. A strong commitment to human rights also supports compliance with global customer expectations, improves relationships with business partners, and creates opportunities to expand its presence in international markets.		**Negative Financial Implications (if unmanaged):** ➔ Non-compliance with human rights and labour regulations may result in regulatory penalties, legal proceedings, compensation claims, and operational disruptions. ➔ Human rights violations or unfair labour practices could adversely impact employee morale, increase workforce attrition, and lead to higher recruitment, training, and compliance costs. ➔ Any significant lapse in human rights practices may damage the Company's reputation, weaken customer and stakeholder confidence, and adversely affect export opportunities, revenue, and long-term profitability.

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)
5	Board Diversity and Independence	Risk and Opportunity	**Risk:** An inadequately diverse or insufficiently independent Board may limit the effectiveness of strategic decision-making, oversight, and risk management. Any non-compliance with applicable corporate governance requirements relating to Board composition and independence could result in regulatory scrutiny, reduced stakeholder confidence, and adverse impacts on the Company's governance framework and long-term value creation. **Opportunity:** A diverse, balanced, and independent Board brings varied expertise, industry experience, and perspectives, enabling informed decision-making and effective oversight. Strong Board independence and diversity enhance corporate governance, strengthen stakeholder confidence, support regulatory compliance, and contribute to sustainable long-term business growth.	HMA Agro Industries Limited is committed to maintaining an effective and balanced Board that complies with the provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Board comprises Executive, Non-Executive, and Independent Directors possessing diverse experience across business management, finance, law, strategy, governance, and industry-specific domains. The Nomination and Remuneration Committee periodically reviews the composition, independence, skills, and diversity of the Board to ensure an appropriate mix of competencies aligned with the Company's strategic objectives and regulatory requirements. The Company also undertakes annual performance evaluations of the Board, its Committees, and individual Directors to promote effective governance and continuous improvement.	**Positive Financial Implications:** ➔ A diverse and independent Board enhances strategic decision-making, strengthens governance oversight, and improves the quality of risk management. ➔ Strong governance practices reinforce investor confidence, facilitate access to capital, and support long-term value creation. ➔ Effective Board oversight contributes to better regulatory compliance, operational resilience, and sustainable business growth. **Negative Financial Implications (if unmanaged):** ➔ Weak Board oversight or inadequate independence may result in governance failures, regulatory penalties, litigation, and increased compliance costs. ➔ Poor governance practices may adversely affect investor confidence, market reputation, and stakeholder trust, impacting business growth and valuation. ➔ Inadequate Board diversity may limit strategic perspectives, resulting in sub-optimal decision-making and missed business opportunities.

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)
6.	Water and Effluent Management	Risk and Opportunity:	**Risk:** Water is an essential resource throughout HMA Agro Industries Limited's buffalo meat processing operations, including cleaning, sanitation, processing, equipment maintenance, and ensuring compliance with stringent food safety and hygiene standards. Any disruption in water availability, inefficient water utilisation, inadequate effluent treatment, or non-compliance with environmental regulations may adversely affect production efficiency, product quality, export commitments, regulatory compliance, and business continuity. Increasing water stress and evolving environmental regulations further amplify these operational and compliance risks. **Opportunity:** By adopting sustainable water management practices, HMA Agro Industries Limited has the opportunity to improve resource efficiency while maintaining the high standards of hygiene and food safety expected in international markets. Optimising water consumption, enhancing wastewater treatment and recycling, and strengthening environmental compliance can reduce operational costs, improve production efficiency, reinforce customer confidence, and enhance the Company's reputation as a responsible and sustainable exporter of frozen buffalo meat.	HMA Agro Industries Limited follows a structured water stewardship approach to ensure the responsible use of water across its buffalo meat processing operations while complying with applicable environmental regulations. The Company has installed advanced **Effluent Treatment Plants (ETPs)** at its processing facilities to treat wastewater generated during production. Treated water is recycled and utilised for non-potable applications such as gardening and landscaping, thereby reducing freshwater consumption and promoting efficient resource utilisation. Water consumption and effluent quality are periodically monitored to ensure compliance with statutory requirements and environmental standards. Through continuous improvement in water conservation, wastewater treatment, and environmental management practices, the Company seeks to minimise its environmental footprint while ensuring uninterrupted operations and compliance with the quality and hygiene requirements of international export markets.	**Positive Financial Implications:** ➔ Efficient water utilisation and wastewater recycling help optimise operating costs by reducing freshwater consumption and improving resource efficiency. ➔ Effective water and effluent management supports uninterrupted production, regulatory compliance, and adherence to international food safety and environmental standards, thereby strengthening export competitiveness. ➔ Sustainable water management enhances the Company's environmental credentials, reinforces stakeholder confidence, and contributes to long-term operational resilience and business growth. **Negative Financial Implications (if unmanaged):** ➔ Inadequate water availability or ineffective effluent management may lead to production disruptions, increased operating and compliance costs, and delays in fulfilling export commitments. ➔ Non-compliance with environmental regulations may result in regulatory penalties, legal liabilities, additional capital expenditure on corrective measures, and reputational damage. ➔ Failure to manage water resources responsibly could adversely impact customer confidence, business continuity, profitability, and the Company's ability to expand in environmentally regulated international markets.

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	Risk	The meat processing industry is inherently labour-driven, relying on a large base of skilled and semi-skilled workers to carry out demanding, time-critical tasks. Within this context, potential risks arise from lapses in compliance with labour legislation, unfair treatment of contractual or migrant employees, insufficient access to social protection, and unsafe or inequitable workplace conditions. If left unaddressed, such challenges can translate into workforce instability, diminished productivity, employee dissatisfaction, and reputational setbacks — particularly in international markets where labour standards are closely monitored and enforced.	HMA Agro Industries Ltd. recognizes that fair and ethical labour practices are fundamental to sustainable growth and long-term resilience. The Company has adopted a structured approach to safeguard employee rights, promote workplace safety, and ensure compliance with labour laws across all operational regions. **Approach to Labour Practices:** → **Fair Employment & Equal Opportunity:** Recruitment and employment policies are designed to prevent discrimination and promote diversity, ensuring equal opportunity for all workers regardless of gender, caste, religion, or background. → **Safe & Healthy Workplace:** Strict adherence to occupational health and safety standards, including regular audits, safety drills, and provision of protective equipment, to minimize workplace hazards in processing and export facilities. → **Compliance with Labour Laws:** Full compliance with statutory requirements such as minimum wages, working hours, and social security contributions, reinforced through periodic internal and external reviews. → **Training & Capacity Building:** Regular skill development and training programs for employees, covering food safety, hygiene, animal welfare, and climate-related risks, to enhance workforce competence and resilience. → **Freedom of Association & Grievance Redressal:** Employees are encouraged to voice concerns through structured grievance mechanisms, ensuring transparency and accountability in resolving workplace issues. → **Contractor & Supply Chain Oversight:** Labour standards extend to contractors, agency workers, and supply chain partners, with monitoring systems in place to prevent exploitation and ensure ethical practices.	**Negative Financial Implications (if unaddressed)**: → Labour disputes, penalties for non-compliance, or allegations of poor practices may disrupt operations and damage credibility, especially in sensitive export markets. → High employee turnover and absenteeism due to poor conditions can lead to increased recruitment, onboarding, and training costs. **Positive Financial Implications**: → Ethical and inclusive labour practices enhance employee satisfaction, reducing attrition and boosting productivity. → Demonstrated social responsibility can improve stakeholder trust, attract responsible investors, and strengthen buyer relationships, particularly in regions with ESG-aligned sourcing requirements. → Compliance reduces legal risk and potential fines, contributing to long-term operational stability.

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)
8.	Occupational Health and Safety	Risk	Employee and worker health and safety are fundamental to ensuring operational continuity, productivity, and workforce well-being. Owing to the nature of meat processing operations, employees may be exposed to occupational hazards such as sharp cutting equipment, heavy machinery, cold working environments, and biological materials. Inadequate safety awareness, non-adherence to established procedures, or ineffective emergency response systems can increase the likelihood and severity of workplace incidents, resulting in injuries, operational disruptions, absenteeism, regulatory scrutiny, financial liabilities, and reputational risks.	HMA Agro Industries Limited follows a structured and preventive approach to managing occupational health and safety risks, with a strong focus on protecting its workforce, ensuring regulatory compliance, and maintaining uninterrupted operations. The Company conducts periodic hazard identification and risk assessments across its manufacturing and processing facilities to proactively identify potential safety concerns and implement appropriate mitigation measures. Comprehensive safety training programmes, periodic awareness initiatives, and emergency response drills are organised to reinforce a strong safety culture and promote adherence to established health and safety practices. To further strengthen its safety management framework, the Company undertakes regular reviews of workplace safety performance, monitors compliance with applicable statutory and internal safety standards, and maintains well-defined emergency response and first-aid arrangements across all operational locations. The Company's commitment to occupational health and safety is further reinforced through adherence to internationally recognised standards, including **ISO 45001:2018**, **Good Manufacturing Practices (GMP)**, and **Good Hygiene Practices (GHP)**, providing a robust framework for effective risk management and continuous improvement in workplace safety.	**Positive Financial Implications:** ➔ A strong occupational health and safety framework enhances operational efficiency by reducing workplace incidents, absenteeism, and production interruptions, thereby improving overall productivity. ➔ Effective safety management helps minimise compensation costs, legal liabilities, insurance claims, and regulatory non-compliance, resulting in long-term cost savings. ➔ Compliance with internationally recognised safety standards strengthens customer confidence, supports business continuity, and enhances the Company's credibility with global customers, financial institutions, and other stakeholders. **Negative Financial Implications (if unmanaged):** ➔ Workplace accidents or inadequate safety controls may lead to operational disruptions, increased medical and compensation expenses, regulatory penalties, and higher insurance costs. ➔ Failure to maintain effective health and safety standards could adversely affect employee morale and retention, resulting in increased recruitment and training costs. ➔ Significant safety incidents or non-compliance with occupational health and safety regulations may impact customer confidence, disrupt export operations, damage the Company's reputation, and adversely affect revenue and profitability.

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	Yes
(b)	Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
(c)	*Web Link of the Policies, if available	Governance (hmagroup.co)								
2	Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
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.	• Legal Entity Identifier (LEI) Certificate Global identity for financial transactions • Five Star Export House Recognition – DGFT Government recognition for export excellence	• Food Safety and Standards Authority of India (FSSAI) License for meat processing and exports • Food Safety and Standards Authority of India (FSSAI) License for relabelling and food trade	Factory Licence – Labour Department, Uttar Pradesh Legal approval for factory operations Occupational Health and Safety Management System (ISO 45001:2018) Certification for workplace health and safety	Registration-Cum-Membership Certificate (RCMC) – APEDA Membership for agricultural export facilitation Registration-Cum-Membership Certificate (RCMC) – FIEO Membership for export promotion organisation Federation of Indian Chambers of Commerce and Industry (FICCI) Membership Certificate Corporate membership in trade chamber	• Factory Licence – Labour Department, Uttar Pradesh Protects worker rights and welfare • Occupational Health and Safety Management System (ISO 45001:2018) Ensures safe working conditions for employees	Environmental Management System (ISO 14001:2015) Certification for environmental sustainability practices	• Federation of Indian Chambers of Commerce and Industry (FICCI) Membership Certificate Industry advocacy and policy representation • Registration-Cum-Membership Certificate (RCMC) – FIEO Supports exporters in policy advocacy	Udyam Registration Certificate – Ministry of MSME Government recognition as medium enterprise	• Quality Management System (ISO 9001:2015) Certification for customer-focused quality management • Food Safety Management System (ISO 22000:2018) Certification for safe food production • APEDA Integrated Abattoir-Cum-Meat Processing Plant Registration Approval for hygienic meat export facility

DISCLOSURE QUESTIONS		P1	P2	P3	P4	P5	P6	P7	P8	P9
			• Food Safety System Certification (FSSC 22000) International certification for food safety systems • Hazard Analysis and Critical Control Point (HACCP) Certification Food safety risk management framework • Good Manufacturing Practice (GMP) Certificate Ensures consistent product quality standards • Good Hygiene Practices (GHP) Certificate Certification for hygiene in food processing							
		All the Policies have been adopted in accordance with the provisions of the Companies Act, 2013 and the Rules made thereunder, SEBI Listing Regulations, the National Guidelines on Responsible Business Conduct, 2019 released by the Ministry of Corporate Affairs and other applicable laws.								
5	Specific commitments, goals, and targets set by the entity with defined timelines, if any.	**1. Market Expansion** **Commitment** : Strengthen presence in global markets. **Goals:** • Consolidate existing export territories. • Enter at least two new international markets during FY 25-26. **Target Actions** : Build regional distribution networks and enhance customer outreach. **Timeline** : Progress tracked quarterly within FY 25-26. **2. Revenue Growth** **Commitment** : Achieve measurable growth in export revenues. **Goals** • Increase turnover by double-digit percentage growth compared to FY 24-25. • Strengthen margins through operational efficiency. **Target Actions** : Expand market share, optimize production, and enhance product value proposition. **Timeline** : Annual review at FY 25-26 closure. **3. ESG & Sustainability** **Commitment** : Embed sustainability and responsible practices across operations. **Goals** • Reduce carbon footprint through eco-efficient technologies. • Strengthen waste management and recycling initiatives. • Expand community engagement programs in sourcing regions. **Target Actions** : Quarterly monitoring of environmental KPIs and social impact metrics. **Timeline** : Continuous improvement throughout FY 25-26								
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 Shareholders,

It is my privilege to present this year's update on HMA Agro Industries Ltd.'s journey in advancing our Environmental, Social, and Governance (ESG) commitments. As a company engaged in the processing and export of frozen buffalo meat, we operate in a sector where sustainability and responsibility are not optional, but essential to long-term success.

Over the past year, we have strengthened our focus on climate resilience, resource efficiency, and ethical labour practices. We continue to invest in energy-efficient technologies, water recycling systems, and responsible waste management, ensuring that our operations minimize environmental impact while supporting a circular economy. On the social front, we have enhanced workforce training, reinforced occupational health and safety measures, and deepened our engagement with local communities to create inclusive growth.

We acknowledge that challenges remain — from adapting to evolving global sustainability standards to mitigating climate-related risks across our supply chain. However, these challenges also present opportunities to innovate, build resilience, and align more closely with international benchmarks.

Looking ahead, our targets include further reducing our carbon footprint, expanding renewable energy adoption, and strengthening governance frameworks to ensure transparency and accountability. Through these initiatives, we aim to deliver sustainable value to our shareholders, while contributing positively to the communities and ecosystems connected to our business.

Gulzeb Ahmed
CFO and Whole-Time Director
DIN: 06546660

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	Chief financial officer
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:

The Corporate Social Responsibility and Sustainability Committee of the Board of Directors is tasked with implementing and overseeing the Business Responsibility Policies and making decisions on sustainability-related matters. As of March 31, 2026, the committee includes the following members.

Name of director	Category of directorship	Degination
Mr. Gulzar Ahmad	Whole time director	Chairperson
Mohammad Mehmood Qureshi	Managing Director	Member
Mr. Abhishek Sharma	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 the executive committee of the 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 to the Audit Committee every quarter. In addition, tools are used to track and enforce 100% compliance.								

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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 subject to regular review and revision by the respective departments and business heads, with all updates duly approved by the management and, where required, the 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 ethicaly responsible.

PRINCIPLE 1	BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE.
PRINCIPLE 2	BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE
PRINCIPLE 3	BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS
PRINCIPLE 4	BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS
PRINCIPLE 5	BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS.
PRINCIPLE 6	BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT
PRINCIPLE 7	BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT
PRINCIPLE 8	BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT
PRINCIPLE 9	BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER ESSENTIAL INDICATORS

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	8 Sessions	The Board received training on BRSR principles to enhance their understanding of sustainability reporting.	100%
Key Managerial Personnel	A series of dynamic programs run consistently throughout the year.	Awareness programs on ethics, governance, and insider trading regulations and policies are organized for KMPS.	100%
Employees other than BOD and KMP including workers.	14 sessions	Following training sessions conducted throughout the year ➔ Production Process including Control Measures (CCPs, OPRPs, PRPs) and awareness of PRP ISO/TS 22002-1:2009 ➔ Awareness on HACCP/FSMS/FSSC 22000 with additional requirements for FSSC 22000 V6 ➔ Food Safety and Quality Policy, Objectives including SOPs and Work Instructions ➔ *Internal Audits – Various Checklists (FSSC/ FSMS, QMS ISO 9001, EMS ISO 14001, OHSMS ISO 45001)* ➔ Housekeeping and Machine Maintenance ➔ Pest Control & Hazardous Substance Usage and MSDS ➔ *Awareness on FSSAI Schedule IV* ➔ *Emergency preparedness and Response* ➔ *Food defence plan to site security.* ➔ *Awareness on ISCC -EU (international sustainability and carbon certification* ➔ *Animal welfare and slaughter handling of animals* ➔ *Slaughtering of animal – Ante Mortem and post mortem* ➔ *Plant hygiene and sanitation including GMP/ GHP and personal hygiene* ➔ *Awareness on Allegens as per FSSC 22000 v6*	80%

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

HMA Agro Industries Ltd. is committed to integrity and ethical conduct through its **Anti-Bribery and Anti-Corruption (ABAC) Policy**, available on our website under the Governance section (hmagroup.co). The policy ensures compliance with all relevant laws and regulations and reflects our zero-tolerance stance against bribery, facilitation payments, and corruption in any form.

Our commitment is further reinforced by the **ISO 37001:2016 Anti-Bribery Management System certification**, awarded by QSA International, UK, which validates our structured approach to preventing and addressing bribery risks across operations.

The ABAC Policy applies to everyone connected with the Company — directors, senior management, employees, consultants, contractors, trainees, interns, agents, service providers, and business partners — ensuring that ethical practices are embedded across all levels of engagement.

5 NUMBER OF DIRECTORS/KMPS/EMPLOYEES/WORKERS AGAINST WHOM DISCIPLINARY ACTION WAS TAKEN BY ANY LAW ENFORCEMENT AGENCY FOR THE CHARGES OF BRIBERY/ CORRUPTION:

	FY-2025-26 Current Financial Year	PV-2024-25 Previous Financial Year
Director	NIL	NIL
KMP	NIL	NIL
Employees	NIL	NIL
Workers	NIL	NIL

No incidents were reported during 2025-26 related to bribery/ corruption against any of the Directors/ KMPs/ employees/ workers.

6 DETAILS OF COMPLAINTS WITH REGARD TO CONFLICT OF INTEREST:

	FY-2025-26 Current Financial Year		FY-2024-2025 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 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	7.71 days	6.77 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 2025-26 (Current Financial Year)	FY 2024-25 (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

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	24.23%	50.11%
	b. Sales (Sales to related parties / Total Sales)	0.25%	0.24%
	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 places strong emphasis on building lasting partnerships with its dealers and distributors. Continuous initiatives are undertaken to embed sustainability awareness within this network, supported by structured training programs and awareness drives focused on energy conservation, workplace health, and safety practices.

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.**

Yes. HMA Agro Industries Ltd. has instituted clear governance mechanisms to prevent and manage conflicts of interest at the Board level. The **Code of Conduct for Directors and Senior Management** sets out explicit responsibilities to disclose any situation where personal, financial, or familial interests may compromise the Company's objectives.

In compliance with the **Companies Act, 2013 (Sections 184 and 188)**, all related-party transactions are reported to the Board and require prior approval. Directors with an interest in a matter are required to recuse themselves from deliberations and voting.

To ensure transparency, the Company collects an **annual disclosure of interests** from each Director, with immediate updates mandated for any changes during the year. Regular governance reviews and affirmations reinforce adherence, while strict prohibitions prevent misuse of confidential information or corporate opportunities for personal gain.

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 2025-26	PREVIOUS FINANCIAL YEAR FY 2024-25	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)

At HMA Agro Industries Ltd., supplier partnerships are built on a foundation of sustainability. From the very first stage of onboarding, we integrate environmental, ethical, and social criteria to ensure that every supplier reflects our values of responsible sourcing.

Our approach to food safety and sustainability is uncompromising. We do not rely on artificial preservatives or chemical additives to extend shelf life. Instead, we prioritize natural methods and quality-driven practices that safeguard consumer health and strengthen the integrity of our supply chain.

All raw meat is procured solely from approved farmers and licensed suppliers. Each supplier undergoes rigorous veterinary inspections and certification before any processing begins, ensuring that only safe and responsibly sourced products enter our facilities.

To reinforce these expectations, we share our **Sustainability Policy** and **Supplier Code of Conduct** with every partner. These documents emphasize compliance with environmental regulations and industry standards, guiding suppliers to operate with accountability and transparency. Together, these measures reflect our long-term vision of conducting business with integrity, responsibility, and respect for the environment.

For more information, these policies are accessible at: www.hmagroup.co/governance

If yes, what percentage of inputs were sourced sustainably?

Yes. During FY 2025-26, HMA Agro Industries Ltd. continued to strengthen its commitment to sustainable sourcing. Approximately **80–85% of inputs were sourced sustainably**, reflecting our focus on responsible procurement and food safety.

Our sustainability approach spans multiple dimensions of the supply chain:

- **Animal Care and Welfare:** Livestock is raised under humane conditions, with proper nutrition, veterinary support, and adequate living environments.
- **Environmentally Responsible Farming:** Supplier partners adopt practices such as water conservation, controlled grazing, and safe waste management to minimize ecological impact.
- **Traceability and Transparency:** Every animal's origin is documented, and suppliers are required to maintain strict records to ensure accountability across the chain.
- **Local Sourcing:** By working closely with nearby farmers, we reduce transportation emissions, strengthen rural economies, and support community livelihoods.

- **Regulatory Alignment:** All sourcing activities comply with national and international standards for ethical livestock management, ensuring adherence to quality and welfare benchmarks.

3. **DESCRIBE THE PROCESSES IN PLACE TO SAFELY RECLAIM YOUR PRODUCTS FOR REUSING, RECYCLING AND DISPOSING AT THE END OF LIFE FOR A) PLASTIC (INCLUDING PACKAGING) B) E-WASTE C) HAZARDOUS WASTE D) OTHER WASTE**

   Sustainability is at the heart of HMA Agro Industries Ltd.'s operations, and our mission extends beyond product quality to responsible waste management. We integrate environmental stewardship into every stage of our processes, ensuring that packaging linked to our premium meat products is handled in an eco-conscious manner.

   Although these products are primarily meant for consumption, but our waste minimization policy emphasizes reuse and repurposing. Unutilized buffalo parts are redirected into secondary uses, preventing unnecessary disposal, while residual waste is managed strictly in line with regulatory requirements. Suppliers also play a vital role by collecting plastic packaging for recycling, helping us reduce potential environmental impact.

   We actively encourage material recovery within production, promoting reuse wherever feasible to cut down on waste. This approach reflects our belief that sustainable production practices are essential for long-term resilience and growth.

   In addition, HMA Agro Industries Ltd. partners with specialized agencies for biomedical waste management. As a registered member of the Common Biomedical Waste Treatment Facility, we ensure that biohazardous materials are handled safely and in full compliance with statutory norms. These initiatives demonstrate our commitment to innovation, responsibility, and sustainability across all aspects of our business.

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	334	-	-	118	35.33	-	-	-	-	-	-
Female	4	-	-	2	50.00	-	-	-	-	-	-
Total	**338**	**-**	**-**	**120**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-
OTHER THAN PERMANENT WORKERS											
Male	643	-	-	-	-	-	-	-	-	-	-
Female	92	-	-	-	-	-	-	-	-	-	-
Total	**735**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Note: The Company's workers are engaged through third-party contractors, who are responsible for the management and administration of such workforce in accordance with applicable laws and contractual requirements.

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

	CURRENT FINANCIAL YEAR FY 2025-26	PREVIOUS FINANCIAL YEAR FY 2024-25
Cost incurred on wellbeing measures as a % of total revenue of the company	0.014	0.020

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

BENEFITS	FY-2025-26 CURRENT FINANCIAL YEAR			FY-2024-25 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	23.96%	NA	Yes	28.47%	1.81%	Yes,
GRATUITY	100% as per statutory requirements	NA	As per gratuity eligibility norms and kept as provision shown separately in other longterm provision	100% as per statutory requirements	NA	As per gratuity eligibility norms and kept as provision shown separately in other longterm provision
ESI	35.50%	NA	Yes	35.25%	1.81%	Yes

Note: Workers are engaged and managed through third-party contractors. Accordingly, the responsibility for providing and administering retirement benefits to such workers rests with the respective contractors, in accordance with applicable laws and contractual requirements.

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.

The Company is committed to creating a workplace where individuals are treated with dignity, fairness, and respect, irrespective of their abilities. HMA Agro Industries Limited endeavours to provide equal employment opportunities and promote greater participation of persons with disabilities across suitable roles. Considering the nature of its meat processing and manufacturing activities, certain operational positions involve specific physical and safety requirements that may affect the suitability of such roles for some individuals. The Company continues to evaluate its facilities and workplace practices to identify opportunities for improving accessibility and inclusion, while ensuring compliance with the Rights of Persons with Disabilities Act, 2016 and maintaining appropriate safety standards. Through these measures, the Company seeks to progressively strengthen diversity and inclusiveness across its workplace.

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.

HMA Agro Industries Ltd. fosters a workplace culture built on fairness, inclusivity, and respect. While there is no standalone written policy dedicated solely to non-discrimination, the principles of equal opportunity are firmly embedded within the Company's Employees Code of Conduct, which serves as the guiding framework for professional behavior.

The organization is committed to creating an environment where individuals are valued irrespective of gender, caste, religion, creed, or disability. By embedding inclusiveness into everyday practices, the Company ensures that impartiality is not only upheld but actively promoted across all levels of the workforce.

This approach reflects HMA Agro Industries Ltd.'s broader vision of cultivating a diverse and supportive workplace, where equality is consistently practiced and employees are empowered to contribute without bias or barriers.

Employees and stakeholders can view the HMA Agro Industries Ltd. Employees Code of Conduct at: 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	Yes, HMA Agro Industries Ltd. has put in place clear channels for employees to raise concerns and seek resolution. The Company operates a Whistle-blower Policy alongside a Vigil Mechanism, offering a formal pathway to report issues such as misconduct, ethical lapses, or regulatory non-compliance. These systems are designed to protect the identity of those who come forward and ensure that no adverse action is taken against them. By safeguarding employees from retaliation, the Company encourages openness and reinforces ethical accountability across the organization. Through these practices, HMA Agro Industries Ltd. demonstrates its commitment to integrity and fairness, ensuring that workplace grievances are addressed promptly and responsibly.
Other than Permanent Employees	NA
Permanent Workers	NA
Other than Permanent workers	HMA Agro Industries Ltd. has a defined **Standard Operating Procedure (SOP)** to address complaints raised by non-permanent workers. As part of this process, individuals are encouraged to first discuss concerns with their immediate reporting authority. If the matter is not resolved at that level, workers may escalate the issue to the HR department through written submissions or email communication. The Company ensures that all grievances are handled with fairness, efficiency, and respect for confidentiality, reinforcing its commitment to a supportive and equitable workplace. In addition, the Company's Code of Conduct provides further guidance on grievance handling and can be accessed at: Governance (hmagroup.co)

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

CATEGORY	FY-2025-26 CURRENT FINANCIAL YEAR			FY-2024-25 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

8 DETAILS OF TRAINING GIVEN TO EMPLOYEES AND WORKERS:

CATEGORY	FY-2025-26 CURRENT FINANCIAL YEAR					FY-2024-25 PREVIOUS FINANCIAL YEAR				
	TOTAL (A)	ON HEALTH & SAFEY MEASURES		ON SKILL UPGRADATION		TOTAL (D)	ON HEALTH & SAFEY MEASURES		ON SKILL UPGRADATION	
		NO. (B)	% (B/A)	NO. (C)	% (C/A)		NO. (E)	% (E/D)	NO. (F)	% (F/D)
Employees										
Male	334	277	83%	283	85%	290	174	60%	180	62%
Female	4	4	100%	4	100%	5	4	80%	3	60%
Total	338	281	83%	287	85%	295	178	60.34%	183	62.03%
Workers										
Male	643	527	82%	527	82%	483	410	85%	410	85%
Female	92	78	85%	78	85%	67	53	80%	53	80%
Total	735	605	82%	605	82%	550	463	84%	463	84%

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

CATEGORY	FY-2025-26 CURRENT FINANCIAL YEAR			FY-2024-25 CURRENT FINANCIAL YEAR		
	TOTAL(A)	NO.(B)	% (B/A)	TOTAL(C)	NO.(D)	% (D/C)
EMPLOYEES						
MALE	334	334	100%	290	290	100%
FEMALE	4	4	100%	5	5	100%
TOTAL	**338**	**338**	**100%**	**295**	**295**	**100%**
WORKERS*						
MALE	-	-	-	-	-	-
FEMALE	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-

Note* Workers engaged through third-party contractors are managed independently by the respective agencies. Matters such as performance assessments, pay revisions, and career progression fall entirely under the contractors' scope, since these individuals are not direct employees of HMA Agro Industries Ltd. The Company's role is to maintain oversight and coordination with the contracting partners, ensuring that workplace discipline, labor law requirements, and overall workforce practices are consistently upheld. This arrangement allows contractors to manage their personnel autonomously, while HMA Agro Industries Ltd. ensures that standards of compliance and fairness are preserved across the workplace.

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,

At HMA Agro Industries Ltd., employee safety and wellbeing are central to our operations. We operate a comprehensive **Occupational Health and Safety Management System (OHSMS)** that is benchmarked against **ISO 45001:2018**, enabling us to proactively identify risks and implement preventive measures across the workplace.

Our commitment to safety and quality is demonstrated through multiple certifications. Compliance with the **FSSAI Act, 2006** and **FSSC 22000** ensures that our food safety systems meet international standards. Environmental responsibility is reinforced through **ISO 14001:2015**, reflecting our focus on sustainable practices.

Production processes are governed by **Good Hygiene Practices (GHP)** and **Good Manufacturing Practices (GMP)**, while our **HACCP certification**, based on Codex Alimentarius principles, highlights our systematic approach to food safety hazard control. Quality excellence is further supported by **ISO 9001:2015**, and food safety integration is achieved through **ISO 22000:2018**.

We also partner with certified biomedical waste disposal agencies and are registered with the **Common Biomedical Waste Treatment Facility**, ensuring safe and compliant handling of biohazardous waste.

Through ongoing trainings and preventive programs, we cultivate a culture of safety, responsibility, and continuous improvement. These certifications and practices reflect not only our dedication to protecting employees but also our commitment to delivering safe, high-quality products to consumers worldwide.

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 Industries Ltd. adopts a proactive and layered approach to workplace safety, ensuring that hazards are identified, assessed, and mitigated systematically across all operations.

- **Routine Inspections:** Trained safety personnel conduct regular checks on equipment, facilities, and work areas to spot risks early and verify compliance with safety norms.
- **Comprehensive Risk Reviews:** Assessments are carried out across slaughterhouse and export activities, covering machinery use, livestock handling, chemical exposure, and ergonomic concerns for both routine and exceptional tasks.
- **Audits and Emergency Preparedness:** Scheduled safety audits and mock drills test the effectiveness of existing protocols and strengthen readiness for emergencies.
- **Employee Involvement:** Workers are encouraged to report hazards and near-misses, with active participation in safety committees to shape improvements.
- **Incident Analysis:** Any workplace incident or near-miss is thoroughly investigated to uncover root causes and implement corrective measures.
- **Continuous Enhancement:** Insights from inspections, audits, employee feedback, and incident reviews are used to refine safety procedures and training programs.

Through these measures, HMA Agro maintains a vigilant and evolving safety culture, ensuring that employees and workers in meat processing and export operations are protected by robust systems and practices.

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

Yes, At HMA Agro Industries Ltd., safeguarding workers from occupational risks is a fundamental priority. The Company has established clear procedures that allow workers to report hazards quickly and without fear of reprisal. Multiple reporting channels are available to ensure concerns are raised promptly and addressed effectively.

When a hazard is reported, immediate corrective steps are taken, which may include halting operations temporarily and introducing interim safety measures. Workers also retain the right to refuse unsafe work, enabling them to step away from dangerous situations until risks are mitigated.

To keep these systems effective, regular reviews and updates are carried out, ensuring adaptability to evolving workplace conditions. By encouraging active participation and maintaining responsive reporting mechanisms, HMA Agro fosters a proactive safety culture where worker well-being remains the highest priority.

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

HMA Agro Industries Ltd. places strong emphasis on protecting the health and security of its workforce, including employees engaged through third-party contractors. To provide assurance in the event of work-related injuries or illnesses, the Company has adopted a comprehensive Workmen Compensation Policy.

This policy serves as a financial safeguard, covering medical treatment, wage loss, and disability support, thereby ensuring that affected workers and their families receive timely assistance during recovery. By extending coverage to both directly employed staff and contracted labor, the Company reinforces its commitment to equitable protection across the workforce.

The implementation of this policy reflects HMA Agro's broader dedication to fostering a safe, supportive, and resilient work environment, where employee well-being is prioritized regardless of employment arrangement.

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

SAFETY INCIDENTS/NUMBERS	CATEGORY	FY-2025-26 CURRENT FINANCIAL YEAR	FY-2024-25 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

Note : No formal complaints or major safety incidents were reported during the reporting period. However, 7 minor cut injuries occurred among workers in the Deboning, Slaughtering, and Rendering departments. Each case was promptly managed with on-site medical care and did not lead to any loss of working hours. The Company remains committed to maintaining high safety standards and ensuring the well-being of its workforce.

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

The health and safety of our workforce remain a central priority for HMA Agro Industries Ltd. Detailed information on the measures we take to maintain a secure and supportive environment for employees can be found in **Question No. 10**.

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

	FY-2025-26 CURRENT FINANCIAL YEAR			FY-2024-25 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

No complaints have been received on workplace health, safety, or conditions, reflecting HMA Agro's commitment to employee well-being.

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: NA

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

ESSENTIAL INDICATORS

1 **DESCRIBE THE PROCESSES FOR IDENTIFYING KEY STAKEHOLDER GROUPS OF THE ENTITY.**

HMA Agro Industries Ltd. follows a well-defined framework to recognize and prioritize the groups that influence or are influenced by its operations. This approach ensures balanced consideration of all parties and strengthens the company's decision-making process.

Internal Stakeholders

- **Workforce:** Employees across all levels, from management to shop-floor staff, who directly contribute to production and export activities.
- **Investors/Shareholders:** Individuals and institutions with financial interests in the company's growth and performance.

External Stakeholders

- **Customers:** Global buyers of frozen meat, including wholesalers, along with domestic purchasers of by-products such as tallow, offal, and hides.
- **Suppliers:** Farmers, livestock providers, feed suppliers, and other partners supplying essential raw materials.
- **Regulators:** Government authorities and industry bodies overseeing food safety, export compliance, and animal welfare standards.
- **Communities:** Local residents and businesses in operational areas who may be impacted by the company's activities and environmental footprint.
- **Logistics Providers:** Transport and shipping partners ensuring smooth delivery of products to international markets.
- **Industry Associations:** Representative organizations that support and advocate for the meat industry, offering guidance 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	AGMs, investor interactions, e-mails, stock exchange updates, analyst calls, annual/quarterly reports, press releases, company website	Quarterly, half-yearly, annually, and event-driven	Financial performance, dividend distribution, profitability, ESG commitments, risk management, and long-term growth
Regulators	No	Compliance filings, statutory returns, official correspondence	Periodic	Regulatory compliance, timely submissions, and adherence to industry standards
Employees & Workers	No	Intranet, e-mail, SMS, virtual meetings, in-person sessions, internal events, notice boards	Ongoing	Business updates, HR policies, career development, training opportunities, feedback collection, and grievance redressal

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.
Professionals/ Consultants	No	E-mails, scheduled meetings, periodic reports	Quarterly and as required	Advisory on legal, tax, environmental, and business matters; compliance support
Dealers/wholesalers	No	E-mails, personal visits, surveys, phone/ video calls, instant messaging	Periodic	Product updates, safety and handling practices, customer satisfaction, feedback, and issue resolution
Communities	yes	CSR programs, local outreach initiatives	Periodic	Social welfare, sustainable development, and community engagement
Subsidiary/Associate Companies	No	E-mails, meetings, periodic reports	Quarterly and as required	Investment discussions, expansion planning, and decision-making on key initiatives.

LEADERSHIP INDICATORS

1 PROVIDE THE PROCESSES FOR CONSULTATION BETWEEN STAKEHOLDERS AND THE BOARD ON ECONOMIC, ENVIRONMENTAL, AND SOCIAL TOPICS OR IF CONSULTATION IS DELEGATED, HOW IS FEEDBACK FROM SUCH CONSULTATIONS PROVIDED TO THE BOARD.

The company has established a strong governance framework to address critical ESG (Environmental, Social, and Governance) matters, including climate-related risks and opportunities. Oversight is provided by a board-level Risk Management Committee, which is tasked with identifying potential threats to operations and formulating strategies to mitigate them within the broader risk management structure. This committee plays a central role in evaluating ESG concerns, particularly those linked to climate impacts, and ensuring that appropriate policies are in place.

HMA Agro actively engages with stakeholders on economic, environmental, and social issues relevant to the meat export industry. Insights gathered through stakeholder consultations, as outlined in the stakeholder identification process, are carefully reviewed by management. Key developments are escalated to the CSR&S Committee and the Board, where input from directors is incorporated to support collaborative, well-informed decision-making.

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 are integral to shaping the company's approach to environmental and social topics. These dialogues provide actionable insights that help refine policies, strengthen sustainability practices, and align initiatives with stakeholder expectations.

- **Employee Input:** Regular surveys and feedback sessions have emphasized the importance of workplace safety, career growth, and overall well-being. In response, the company has reinforced safety protocols and introduced wellness programs covering physical, emotional, and financial health.
- **Supplier Collaboration:** Engagement with suppliers has highlighted the need for more sustainable sourcing and streamlined processes. The company has responded by strengthening supplier partnerships, improving ease of doing business, and embedding environmental and social considerations into procurement practices.
- **Stakeholder Dialogue on Material Issues:** Interactions with employees, suppliers, and other partners have led to improved communication forums, enhanced collaboration, and initiatives that integrate ESG priorities into daily operations.

- **Education & Skill Development Initiatives:** Based on feedback from stakeholders, the company has introduced training and skill-building programs to enhance employability and support long-term socio-economic development. These initiatives help bridge capability gaps and create sustainable opportunities for local populations.

These efforts demonstrate how stakeholder feedback is actively incorporated into company policies and activities, ensuring that sustainability strategies remain collaborative, responsive, and aligned with broader ESG objectives.

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

HMA Agro Industries Ltd has consistently engaged with vulnerable and marginalized stakeholder groups through its targeted Corporate Social Responsibility (CSR) initiatives, focusing on education, nutrition, empowerment, community health, and infrastructure development. Here are some key instances of engagement and actions taken in FY 2025-26:

1. **Supporting Education for the Underprivileged**
   - **Engagement:** Directly interacted with families and schools to identify children facing financial barriers to education.
   - **Action:** Provided tuition fee support and school expenses; funded school renovations, smart classrooms, and distributed free books and uniforms to underprivileged children. Partnered with IQTIDAR BANO Foundation Trust, HELP U Educational Trust, U Force Foundation, and Nai Disha to expand access to education and welfare programs.
2. **Nutrition and Health Support**
   - **Engagement:** Collaborated with local health centers and NGOs to assess nutritional gaps in vulnerable communities.
   - **Action:** Distributed Poshan Potli Kits in Aligarh, Millet Nutri Poshan Kits through Aahar se Upchaar Foundation, and supported Akashiganga Foundation's healthcare and women empowerment programs. These initiatives improved nutrition, health awareness, and dignity for marginalized groups.
3. **Support for Senior Citizens**
   - **Engagement:** Partnered with Sant Sunder Das Sewa Samiti to understand the needs of elderly individuals.
   - **Action:** Funded the establishment of an old age home for 365 senior citizens, covering groceries, medicines, and infrastructure, ensuring holistic care and dignity.
4. **Community Infrastructure & Welfare**
   - **Engagement:** Worked with local authorities and community organizations to identify infrastructure gaps.
   - **Action:** Renovated Mantola Police Station, installed drinking water facilities, and supported Gurudwara maintenance in Agra. Miscellaneous funds were also directed toward community welfare and public service infrastructure.
5. **Empowerment & Skill Development**
   - **Engagement:** Partnered with Akashiganga Foundation and other NGOs to identify opportunities for women and youth empowerment.
   - **Action:** Supported income-generation programs, skill development workshops, and awareness campaigns, thereby fostering self-reliance and sustainability.
6. **Promoting Sports & Youth Engagement**
   - **Engagement:** Collaborated with sports associations to encourage rural and inclusive sports.
   - **Action:** Sponsored the Delhi State Handball Championship (Men & Women) under Paralympic promotion, strengthening youth participation and inclusivity in sports.

Through these initiatives, HMA Agro Industries Ltd has actively engaged with and addressed the concerns of vulnerable and marginalized groups, aligning its efforts with stakeholder expectations and needs. The company's commitment to continuous dialogue and tailored interventions highlights its dedication to fostering a more inclusive and equitable society.

PRINCIPLE 5 BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS.

ESSENTIAL INDICATORS

1 EMPLOYEES AND WORKERS WHO HAVE BEEN PROVIDED TRAINING ON HUMAN RIGHTS ISSUES AND POLICY(IES) OF THE ENTITY IN THE FOLLOWING FORMAT:

CATEGORY	FY-2025-26 CURRENT FINANCIAL YEAR			FY-2024-25 PREVIOUS FINANCIAL YEAR		
	TOTAL (A)	NO. OF EMPLOYEES/ WORKERS COVERED (B)	% (B/A)	TOTAL (C)	NO. OF EMPLOYEES/ WORKERS COVERED (D)	% (D/C)
EMPLOYEES						
PERMANENT	338	Nil	Nil	Nil	Nil	Nil
OTHER THAN PERMANENT	-	Nil	Nil	Nil	Nil	Nil
TOTAL EMPLOYEES	338	Nil	Nil	Nil	Nil	Nil
WORKERS						
PERMANENT	-	Nil	Nil	Nil	Nil	Nil
OTHER THAN PERMANENT	735	Nil	Nil	Nil	Nil	Nil
TOTAL WORKERS	735	Nil	Nil	Nil	Nil	Nil

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

CATEGORY	FY-2025-26 CURRENT FINANCIAL YEAR					FY-2024-25 CURRENT 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	334	-	-	334	100%	290	-	-	290	100%
Female	4	-	-	4	100%	5	-	-	5	100%
OTHER THAN PERMANENT										
MALE	-	-	-	-	-	-	-	-	-	-
FEMALE	-	-	-	-	-	-	-	-	-	-
WORKERS										
PERMANENT										
MALE	-	-	-	-	-	-	-	-	-	-
FEMALE	-	-	-	-	-	-	-	-	-	-
OTHER THAN PERMANENT										
MALE	643	-	-	643	100%	483	-	-	483	100%
FEMALE	92	-	-	92	100%	67	-	-	67	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	10,00,000	-	-
KMPS	4	322600	-	-
EMPLOYEES OTHER THAN BODS AND KMPS	334	26450	4	28887.5
WORKERS*	NA			

*** Workers in company are managed by third party contractors. Hence, no such requirement arises.**

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

	FY 2025-26 Current Financial Year	FY 2024-25 Current Financial Year
Gross wages paid to females % of total wages	-	-

Since , HMA Agro industries Ltd has a contracted labour managed through third party Contractor, Hence Account for wages is not applicable to the Company.

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)

HMA Agro Industries Ltd. has put in place a structured framework to safeguard human rights across its operations. Dedicated teams within the Human Resources function at each facility are responsible for monitoring, identifying, and addressing any concerns that may arise, ensuring that ethical practices are consistently upheld.

Oversight of these matters is further strengthened through the **Risk Management Committee**, which has been entrusted with reviewing and investigating human rights issues linked to the Company's activities. This governance mechanism reinforces accountability and demonstrates our commitment to responsible business conduct.

The combined efforts of HR teams and the Risk Management Committee reflect HMA Agro's determination to uphold human rights standards and nurture a workplace built on respect, fairness, and inclusivity. By actively engaging in prevention and resolution, the Company continues to promote a culture where dignity and equality are integral to everyday operations.

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

HMA Agro Industries Ltd. has adopted a **Whistleblower and Protection Policy** to encourage stakeholders to raise concerns about breaches of the Code of Conduct. In addition, a **Vigil Mechanism** is in place, enabling employees to report grievances related to legal violations, human rights issues, or internal policy breaches.

Both policies are publicly accessible here. Every complaint received is carefully examined, and where violations are confirmed, corrective measures are applied in proportion to the severity of the issue. Matters reported through these channels are addressed by the Company's **Direct Touch Team**, ensuring accountability and timely resolution

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

	FY-2025-26 CURRENT FINANCIAL YEAR			FY-2024-25 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
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 MECHANISMS TO PREVENT ADVERSE CONSEQUENCES TO THE COMPLAINANT IN DISCRIMINATION AND HARASSMENT CASES.

HMA Agro Industries Ltd. has instituted a Whistleblower & Protection Policy to safeguard individuals who raise concerns about unethical practices. The policy guarantees confidentiality and shields whistleblowers from retaliation, creating a secure environment for reporting. Stakeholders may submit concerns either anonymously or confidentially, with strict protocols in place to preserve identity protection throughout the investigation.

Any breach of confidentiality is subject to disciplinary action, reinforcing trust in the system. By enabling transparent reporting and ensuring corrective measures where misconduct is identified, the policy strengthens accountability and integrity across the organization. It serves as a cornerstone of ethical governance, helping cultivate a workplace built on trust and responsibility.

The policy is publicly available here.

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

Yes , As part of its contractual framework, HMA Agro Industries Ltd. integrates stringent human rights clauses into all business agreements. These provisions require business partners to comply with applicable laws, labor standards, and environmental regulations, while conducting their operations with integrity, ethics, and respect for human rights.

Such requirements form a critical element of the onboarding process, ensuring that every partner aligns with HMA Agro's values and commitment to responsible business practices. By embedding these expectations into agreements, the Company reinforces its dedication to ethical governance and sustainable partnerships.

9 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, HMA Agro Industries Ltd. carried out comprehensive evaluations across all facilities, including plants and offices. These assessments confirmed that no cases of sexual harassment, discrimination, child labor, forced labor, or wage-related concerns were identified. Our strong commitment to ethical practices and workplace safety ensures that the rights and well-being of employees and workers are consistently protected. By upholding rigorous standards, we continue to foster an inclusive and positive environment where every individual is respected and valued.
Forced Labor/ Involuntary Labor	
Sexual Harassment	
Discrimination at Workplace	
Wages	
Other-specify	

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

During the reporting year, HMA Agro Industries Ltd. received no complaints related to child labor, forced or involuntary labor, or discriminatory employment practices, and none were outstanding at year-end. In addition, our internal self-assessment did not highlight any significant risks or concerns.

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

ESSENTIAL INDICATORS

1 DETAILS OF TOTAL ENERGY CONSUMPTION (IN JOULES OR MULTIPLES) AND ENERGY INTENSITY, IN THE FOLLOWING FORMAT: -

PARAMETER	FY-2025-26 CURRENT FINANCIAL YEAR	FY-2024-25 PREVIOUS FINANCIAL YEAR
From renewable sources		
Total Electricity Consumption (GJ) (A)	27,143.48	19,574.97
Total Fuel Consumption (GJ) (B)	-	-
Energy Consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	**27,143.48**	**19574.94**
From non-renewable sources		
Total electricity consumption (D)	-	-
Total fuel* consumption (E) GJ	2807.8542	2329.26
Energy consumption through other sources (F)	-	-
Total energy consumed from nonrenewable sources (D+E+F)	2807.8542	**2329.26**
Total energy consumed (A+B+C+D+E+F)	**29951.34**	**21904.2**
Energy intensity per rupee of turnover (Total energy consumed/ turnover in rupee Millions)	**0.0000004425**	**0.0000004505**
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)**	**0.000009**	**0.000008**
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

***Note 1** – Total fuel consumption mentioned in table above for the reporting period includes diesel only comprised of ECO and High speed diesel, measured in gigajoules (GJ).

"*Power factor assumed as 1.0 (100%) based on actual observed Average PF of 99.62% from utility data, considering negligible deviation for conversion accuracy.*"

****Note 2** – The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2026 by IMF which is 20.34 for India. (World Economic Outlook (April 2026) - Implied PPP conversion rate)

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.

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.

This does not apply, since the entity has not been recognized as a designated consumer under the Government of India's Performance, Achieve, and Trade (PAT) Scheme.

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-2025-26 CURRENT FINANCIAL YEAR	FY-2024-25 PREVIOUS FINANCIAL YEAR
WATER WITHDRAWAL BY SOURCE (IN KILOLITERS)		
(i) Surface water	Nil	Nil
(ii) Groundwater	61574.22	49682.394
(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)	61574.22	49682.394
Total volume of water consumption (in kiloliters)	61574.22	49682.394
Water intensity per Rs million of turnover (Water consumed / turnover)	0.0000009097	0.0000010218
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.000019	0.000021
Water intensity in terms of physical output	NA	NA
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

– Revenue from operations has adjusted for PPP based on the latest PPP conversion factor published for the year 2026 and 2025 by IMF for India which is 20.34 and 20.66 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 2025-26 (Current Financial Year)	FY 2024-25(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- **For Horticulture Purpose**	46872.78	37634.498
(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	1010.90	791.279
- With treatment – please specify level of treatment **(In Kilolitres)** **i. Domestic Purpose**	793.00	1462.927
Total water discharged (in kilolitres)	**48676.68**	**39888.704**

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 has established Effluent Treatment Plant (ETP) systems across all facilities engaged in frozen buffalo meat production. These systems ensure that water used in operations is thoroughly treated and recycled, thereby preventing untreated effluents from entering the environment. By adopting this structured approach, the company safeguards local ecosystems, conserves water resources, and minimizes its environmental footprint.

Several of our facilities have successfully achieved **Zero Liquid Discharge (ZLD)** status, demonstrating our commitment to advanced sustainability practices. The remaining plants are actively progressing toward full ZLD implementation, reflecting our dedication to continuous improvement and responsible resource management.

This initiative spans the entire operational spectrum — from processing floors to utility areas — embedding **sustainable water management practices** into the core of our production model. Through these measures, HMA Agro underscores its proactive role in **environmental stewardship**, ensuring that industrial growth is balanced with ecological responsibility and long-term conservation of natural resources.

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

PARAMETER	PLEASE SPECIFY UNITS	FY-2025-26 CURRENT FINANCIAL YEAR	FY-2024-25 PREVIOUS FINANCIAL YEAR
NOx	Ug/M3	24.81	28.10
Sox	Ug/M3	21.00	23.40
Particulate Matter (PM10)	Ug/M3	88.20	92.60
Particulate Matter (PM 2.5)	Ug/M3	45.15	53.40
Persistent Organic Polltants (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, HMA Agro Industries Ltd. engaged an external agency, **Food Analysis and Sample Testing Laboratories (FAST Labs) a unit of Foodtech consults india Pvt ltd.**, to carry out an assessment of ambient air quality for the financial year 2025-26.

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

PARAMETERS	UNITS	FY-2025-26 CURRENT FINANCIAL YEAR	FY-2024-25 PREVIOUS FINANCIAL YEAR
TOTAL SCOPE 1 EMISSIONS (BREAK-UP OF THE GHG INTO CO2, CH4, N2O, HFCS, PFCS, SF6, NF3, IF AVAILABLE) i. Emissions from Biomass- ii. Emissions from Ammonia iii. Emission from ETP	Kg CO2 Eq.	1,23,266 12,836 23,689	1,44,478 14,630 22,557.49
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	43,78,364	45,65,868
TOTAL SCOPE 1 AND SCOPE 2 EMISSIONS PER RUPEE OF TURNOVER	**Kg CO2 Eq**	**0.000067**	**0.000098**
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)		0.00136	0.00202
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 :The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2026 by IMF which is 20.34 for India. (World Economic Outlook (April 2026) - Implied PPP conversion rate)

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 Ltd. has continued to strengthen its sustainability efforts by introducing measures that lower greenhouse gas emissions and enhance energy efficiency. Smart LED lighting was installed across facilities in the previous year to reduce energy consumption, while rendering cookers were also commissioned to convert waste into usable resources and minimize environmental impact. Together with other energy-efficient practices, these initiatives highlight HMA Agro's commitment to responsible operations and its focus on building a cleaner, more sustainable future.

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

PARAMETER	FY-2025-26 CURRENT FINANCIAL YEAR	FY-2024-25 PREVIOUS FINANCIAL YEAR
TOTAL WASTE GENERATED (IN METRIC TONS)		
Plastic Waste (A)	8.3383	5.6236
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) - **Used oil**	0.20	-

PARAMETER	FY-2025-26 CURRENT FINANCIAL YEAR	FY-2024-25 PREVIOUS FINANCIAL YEAR
Other Non-Hazardous Waste generated (H), Please specify if any. (Break up by composition i.e., by material relevant to the sector)		
Total (A+B+C+D+E+F+G+H)	**8.5384**	**5.6236**
Waste intensity per rupee million of turnover (Total waste generated / Revenue from operations)	0.00000000013	0.00000000012
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.0000000026	0.0000000024
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
FOR EACH CATEGORY OF WASTE GENERATED, TOTAL WASTE RECOVERED THROUGH RECYCLING, RE-USING OR OTHER RECOVERY OPERATIONS (IN METRIC TONS)		
Category of Waste	-	-
(i) Recycled	HMA Agro Industries Limited disposes waste through authorized suppliers. Hence, the aforesaid responsibility does not lie on the company	
(ii) Reused		
(iii) Other recovery operations		
Total	-	-
FOR EACH CATEGORY OF WASTE GENERATED, TOTAL WASTE DISPOSED BY NATURE OF DISPOSAL METHOD (IN METRIC TONS)		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other Disposal Operations	-	-
Total	-	-

Note : The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2026 by IMF which is 20.34 for India. (World Economic Outlook (April 2026) - Implied PPP conversion rate)

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.

9 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 Ltd. has established a robust waste management framework to ensure responsible handling of all types of waste generated during operations. Waste is segregated at the source into animal by-products, packaging materials, organic waste, and general waste. Animal by-products such as bones, blood, and offal are sent to rendering plants, where they are processed into high-quality animal feed and poultry supplements, supporting the circular economy. Packaging materials are recycled, organic waste is composted, and non-recyclable waste is disposed of responsibly in compliance with environmental regulations. In addition, HMA Agro is a registered member of a biomedical waste disposal agency, ensuring that biomedical and hazardous wastes are managed and disposed of safely and in accordance with statutory requirements.

The company also emphasizes minimizing the use of hazardous and toxic chemicals in its processes by prioritizing safer alternatives and adopting strict protocols for handling, storage, and disposal. Regular audits, employee training, and continuous improvement initiatives reinforce compliance and effectiveness. By transforming by-products into valuable resources and reducing reliance on harmful inputs, HMA Agro demonstrates its commitment to sustainability, environmental protection, and resource optimization.

10 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

11 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.

12 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 - 06

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	Star Export House by the Directorate General of Foreign Trade, Ministry of Commerce,	National
3	Export Promotion Bureau Uttar Pradesh	State
4	Federation of Indian Export Organization	National
5	Confederation of Indian Industries Uttar Pradesh	State
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

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

NAME AND BRIEF 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
NA	NA	NA	NA	NA	NA

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

S.NO.	NAME OF PROJECT FOR WHICH R&R IS ONGOING	STATE	DISTRICT	NO. OF PROJECTS AFFECTED FAMILIES (PAFS)	% OF PAFS COVERED BY R&R	AMOUNT PAID TO PAFS IN THE FY (IN INR)
1.	NA	NA	NA	NA	NA	NA

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

To strengthen accountability and foster trust, HMA Agro Industries Limited has put in place a structured grievance redressal framework that enables stakeholders and community members to raise concerns and have them resolved efficiently. A dedicated Stakeholder Relationship Committee oversees this process, offering multiple avenues of communication such as e-mail, telephone, and personal visits.

Grievances are formally documented and reviewed by the Committee, which includes representatives from relevant departments. Each case is investigated thoroughly, and corrective measures are implemented without delay. For product-related issues, individuals can directly contact the company at **marketing@hmaagro.com**, ensuring accessibility and responsiveness.

Beyond grievance handling, the company regularly engages with communities to identify operational challenges and address them proactively. These interactions encourage open dialogue and reinforce HMA Agro's commitment to responsible business conduct.

Notably, during the reporting period, **no complaints were received regarding CSR initiatives**, reflecting the company's efforts to maintain a positive and harmonious relationship with the communities it serves.

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

	FY-2025-26 CURRENT FINANCIAL YEAR	FY-2024-25 PREVIOUS FINANCIAL YEAR
Directly sourced from MSME/ Small producers	Refer Note*	
Sourced directly from within the district and neighboring Districts		

***Note:- Input Material Sourcing Disclosure**

HMA Agro Industries Limited places strong emphasis on building a resilient and ethical supply chain. Our sourcing practices are designed to strengthen local economies, ensure transparency, and minimize environmental impact.

We procure **100% of our livestock, the core raw material inputs, exclusively from within India**, working closely with small producers located in the districts and neighboring regions where our facilities operate. This localized approach not

only guarantees a reliable and high-quality supply of raw materials but also reduces the carbon footprint associated with long-distance transportation.

By prioritizing local partnerships, the company supports rural livelihoods, fosters regional development, and reinforces its commitment to sustainable and responsible business practices. As operations expand, HMA Agro remains dedicated to maintaining traceability, sustainability, and community empowerment at the core of its sourcing strategy.

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

Location	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Rural	NA	NA
Semi -Urban	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.

To ensure customer concerns are handled swiftly and transparently, the company has implemented a well-defined grievance management process. Clients can easily reach out through accessible platforms such as e-mail and Business WhatsApp, making communication straightforward and convenient.

Every complaint is promptly recorded and investigated. A distinctive part of the process is **trace-back analysis**, where production records are carefully examined to identify any irregularities that may have contributed to the issue. This enables the company to determine the root cause and apply corrective measures effectively.

Once the matter is resolved, customers are informed of the outcome along with the actions taken. To measure satisfaction and identify improvement opportunities, a feedback survey is shared after closure of the complaint. The responses are analyzed to strengthen both service quality and production practices, reflecting the company's commitment to continuous improvement and customer trust.

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., our buffalo meat export operations are anchored in principles of sustainability, safety, and accountability. Since our entire turnover is derived from buffalo meat products, we treat every stage of the value chain—from procurement to delivery—as an opportunity to uphold the highest ethical, environmental, and quality standards.

Our facilities operate under a rigorous compliance framework, backed by certifications such as **FSSAI (Food Safety and Standards Act, 2006), FSSC 22000, ISO 9001:2015, ISO 14001:2015, ISO 22000:2018, and ISO 45001:2018**. These

standards collectively safeguard product integrity, environmental management, food safety, and occupational health. In addition, strict adherence to **HACCP protocols, Good Manufacturing Practices (GMP), and Good Hygiene Practices (GHP)** ensures that consumer health remains uncompromised.

Environmental care is woven into our daily operations. We collaborate with authorized biomedical waste disposal partners to manage waste responsibly, while recycling programs and eco-efficient technologies help us reduce emissions and conserve resources.

Equally important is our engagement with local communities. By promoting ethical sourcing and supporting regional development, we ensure that our growth contributes positively to both society and the environment. Continuous improvement remains our guiding principle, enabling us to deliver safe, high-quality products while protecting ecosystems and honoring our social responsibilities.

3 NUMBER OF CONSUMER COMPLAINTS IN RESPECT OF THE FOLLOWING:

	FY 2025-26 CURRENT FINANCIAL YEAR		REMARKS	FY- 2024-25 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 maintained a strong record of customer satisfaction, with no formal complaints registered under the defined parameters. At times, routine exchanges with clients—such as feedback emails or operational queries—may highlight matters like shipment delays or documentation requirements. While these do not qualify as formal complaints, each issue is taken seriously and addressed without delay.

By resolving concerns in real time, the company ensures smooth operations and avoids disruption to business continuity. This proactive and responsive approach strengthens client confidence and underscores the company's commitment to delivering reliable, high-quality 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.

Yes, the Company has implemented a Cyber Security Policy, which is accessible to employees through the internal company network.

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

Not Applicable.