

# Business Responsibility and Sustainability Report (BRSR)

## SECTION A: GENERAL DISCLOSURES

### I. Details of the listed entity

|    |  |  |
|----|--|--|
| 1  | Corporate Identity Number (CIN) of the Company                                       | L74899PB1995PLC033417  |
| 2  | Name of the Company  | Mrs. Bectors Food Specialities Limited   |
| 3  | Year of Incorporation  | 1995   |
| 4  | Registered office address  | Theing Road, Phillaur, Punjab-144410   |
| 5  | Corporate office address   | 1 <sup>st</sup> Floor, Emaar Digital Green, Tower-A, Golf Course Extension Road, Sector 61, Gurugram, Haryana-122102 India   |
| 6  | E-mail   | <a href="mailto:atul.sud@bectorfoods.com">atul.sud@bectorfoods.com</a>   |
| 7  | Telephone  | +91-1826 225418<br>+91-1826 222826<br>+91-124-4096300  |
| 8  | Website  | <a href="http://www.bectorfoods.com">www.bectorfoods.com</a>   |
| 9  | Financial year for which reporting is being done                                     | 1 <sup>st</sup> April 2024 to 31 <sup>st</sup> March, 2025   |
| 10 | Name of the Stock Exchange(s) where shares are listed                                | BSE Limited (BSE) and National Stock Exchange of India Limited (NSE)   |
| 11 | Paid-up Capital  | ₹ 61,39,81,190/-   |
| 12 | Name and contact details (telephone, email address) of the person for BRSR Reporting | Name: Atul Sud<br>Position: Company Secretary & Compliance Officer<br>Phone Number: +91-1826 222826<br>Email: <a href="mailto:atul.sud@bectorfoods.com">atul.sud@bectorfoods.com</a> |
| 13 | Reporting boundary   | Mrs. Bectors Food Specialities Limited on a consolidated basis   |
| 14 | Name of assurance provider   | -  |
| 15 | Type of assurance obtained   | Not Applicable   |

### II. Products/Services

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

| S. No. | Description of Main Activity | Description of Business Activity  | % Of Turnover of the entity |
|--------|------------------------------|---|-----------------------------|
| 1.     | Biscuits and Bakery Products | The Company manufactures and sells biscuit and bakery products across 12 Depots, 2056 Distributors, 10,168 CPOs, and services approximately 7.76 lakh retail outlets (ACN). It also operates through 3.17 lakh exclusive outlets and continues to export to 75 countries worldwide. | 100%                        |

#### 17. Products/Services sold by the entity (accounting for 90% of the turnover):

| S. No. | Product/Services            | NIC Code | % Of total turnover contributed |
|--------|-----------------------------|----------|---------------------------------|
| 1.     | Biscuit and Bakery Products | 1071     | 100%                            |

### III. Operations

#### 18. No. of locations where plants and/or operations/offices of the entity are situated:

The company's operations are spread across the country including plants and corporate offices.

| S. No. | Location      | Number of plants | Number of offices | Total |
|--------|---------------|------------------|-------------------|-------|
| 1.     | National      | 8*               | 1                 | 9     |
| 2.     | International | 0                | 1                 | 1     |

\*A plant was established in FY25; however, commercial production at the plant is scheduled to commence in May 2025, which falls in FY26. The report will include data for only seven plants for FY25.

**19. Markets served by the entity****a. Number of locations**

| S. No. | Number of Locations served          | Number                            |
|--------|-------------------------------------|-----------------------------------|
| 1.     | National (Number of states)         | 24 states and 6 union territories |
| 2.     | International (Number of countries) | 75                                |

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

In the year FY 2024-2025, 36% of the total turnover is the contribution of exports for the company.

**c. A brief on types of customers**

Mrs. Bectors Foods' biscuit and bakery products are served to various institutions, canteen store departments, Modern Trade, QSR chains, food franchises, and large and small distributors across the globe.

**IV. Employees****20. Details as at the end of Financial Year:****a. Employees and workers (including differently abled):**

| S. No.           | Particulars                  | Total   | Male        |            | Female     |            |
|------------------|------------------------------|---|-------------|------------|------------|------------|
|                  |                              | (A)   | No. (B)     | % (B/A)    | No. (C)    | % (C/A)    |
| <b>Employees</b> |                              |   |             |            |            |            |
| 1.               | Permanent (D)                | 1284  | 1227        | 96%        | 57         | 4%         |
| 2.               | Other than permanent (E)     | All employees at MBFSL and its subsidiary Companies are permanent employees |             |            |            |            |
| 3.               | <b>Total employees (D+E)</b> | <b>1284</b>   | <b>1227</b> | <b>96%</b> | <b>57</b>  | <b>4%</b>  |
| <b>Workers</b>   |                              |   |             |            |            |            |
| 4.               | Permanent (F)                | 1426  | 1169        | 82%        | 257        | 18%        |
| 5.               | Other than permanent (G)     | 3398  | 2704        | 80%        | 694        | 20%        |
| 6.               | <b>Total workers (F+G)</b>   | <b>4824</b>   | <b>3873</b> | <b>80%</b> | <b>951</b> | <b>20%</b> |

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

| S. No.                             | Particulars                                    | Total   | Male     |           | Female   |           |
|------------------------------------|--|---|----------|-----------|----------|-----------|
|                                    |  | (A)   | No. (B)  | % (B/A)   | No. (C)  | % (C/A)   |
| <b>Differently abled Employees</b> |  |   |          |           |          |           |
| 1.                                 | Permanent (D)                                  | 0   | 0        | 0%        | 0        | 0%        |
| 2.                                 | Other than permanent (E)                       | All employees at MBFSL and its subsidiary Companies are permanent employees |          |           |          |           |
| 3.                                 | <b>Total Differently abled employees (D+E)</b> | <b>0</b>  | <b>0</b> | <b>0%</b> | <b>0</b> | <b>0%</b> |
| <b>Differently abled Workers</b>   |  |   |          |           |          |           |
| 4.                                 | Permanent (F)                                  | 0   | 0        | 0%        | 0        | 0%        |
| 5.                                 | Other than permanent (G)                       | 0   | 0        | 0%        | 0        | 0%        |
| 6.                                 | <b>Total Differently abled workers (F+G)</b>   | <b>0</b>  | <b>0</b> | <b>0%</b> | <b>0</b> | <b>0%</b> |

**21. Participation/Inclusion/Representation of women**

|                          | Total   | No. and percentage of Females |         |
|--------------------------|---------|-------------------------------|---------|
|                          | No. (A) | No. (B)                       | % (B/A) |
| Board of Directors       | 8       | 1                             | 12.5%   |
| Key Management Personnel | 7*      | 0                             | 0 %     |

\* Key Management Personnel includes 4 executive directors who are counted under BODs

## 22. Turnover rate for permanent employees and workers

| Category            | FY 2025  |            |           | FY 2024  |            |           | FY 2023  |            |           |
|---------------------|----------|------------|-----------|----------|------------|-----------|----------|------------|-----------|
|                     | Male (%) | Female (%) | Total (%) | Male (%) | Female (%) | Total (%) | Male (%) | Female (%) | Total (%) |
| Permanent employees | 29%      | 19%        | 32%       | 36%      | 27%        | 32%       | 28%      | 27%        | 28%       |
| Permanent workers   | 24%      | 13%        | 21%       | 19%      | 23%        | 21%       | 22%      | 22%        | 22%       |

## 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 | Indicate whether holding/ Subsidiary/ Associate/ Joint Venture | % Of shares held by listed entity | Does the entity participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|--------|---|--|-----------------------------------|---|
| 1.     | Mrs. Bectors English Oven Limited                                       | Subsidiary   | 100%                              | Yes   |
| 2.     | Bakebest Foods Private Limited  | Subsidiary   | 100%                              | Yes   |
| 3.     | Mrs. Bectors Food International (FZE)                                   | Subsidiary   | 100%                              | Yes   |
| 4.     | Cremica Agro Food Limited   | Associate  | 43.09%                            | No  |

## VI. CSR details

### 24.

#### I. Whether CSR is applicable as per section 135 of Companies Act, 2013

Yes, CSR is applicable as per Section 135 of Companies Act, 2013

#### II. Turnover (in ₹)

- Mrs. Bectors Food Specialities Limited- ₹ 1742 Crores
- Bakebest Foods Private Limited (100% wholly owned subsidiary of Mrs. Bectors Food Specialities Limited)- ₹ 132 Crores

#### III. Net worth (in ₹)

- Mrs. Bectors Food Specialities Limited- ₹ 1092 Crores
- Bakebest Foods Private Limited (100% wholly owned subsidiary of Mrs. Bectors Food Specialities Limited) – ₹ 231 Crores

## VII. Transparency and Disclosures Compliances

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

| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/No)  | FY 2025                                 |   |  | FY 2024                                 |   |   |
|---|--|---|---|--|---|---|---|
|   | (If yes, then provide web-link for grievance redress policy)   | No. of complaints filed during the year | No. of complaints pending resolution at close of the year | Remarks  | No. of complaints filed during the year | No. of complaints pending resolution at close of the year | Remarks   |
| Communities                                       | Yes<br>The communities have access to the company's website, a dedicated phone number helpline and company representatives at each plant location through which they can register complaints or address any grievances.<br><a href="https://www.bectorfoods.com/contact">https://www.bectorfoods.com/contact</a> | 0                                       | -   | -  | 0                                       | -   | -   |
| Investors   | Yes<br>The Company has designated an email-ID for investor services, i.e., <a href="mailto:atul.sud@bectorfoods.com">atul.sud@bectorfoods.com</a> and the same is prominently displayed on the Company's website, <a href="https://www.bectorfoods.com/contact">https://www.bectorfoods.com/contact</a>          | 0                                       | -   | -  | 0                                       | -   | -   |
| Shareholders                                      | Yes<br>MBFSL's Stakeholders' Relationship Committee considers and resolves the grievances of the shareholders of the company   | 2                                       | 0   | Complaints received from shareholders were immediately resolved by the company | 0                                       | -   | -   |
| Employees and workers                             | Yes<br>MBFSL has a grievance handling and ICC Committee to address employee concerns and complaints pertaining to human rights, working conditions and labor practices   | 31                                      | 0   | Complaints received from employees were immediately resolved by the company    | 21                                      | 0   | Complaints received from employees were immediately resolved by the company |



| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/No)<br><br>(If yes, then provide web-link for grievance redress policy)  | FY 2025                                 |   |  | FY 2024                                 |   |  |
|---|--|---|---|--|---|---|--|
|   |  | No. of complaints filed during the year | No. of complaints pending resolution at close of the year | Remarks  | No. of complaints filed during the year | No. of complaints pending resolution at close of the year | Remarks  |
| Customers   | Yes<br>MBFSL has process in place to receive and address complaint pertaining to product quality and other concerns through email and customer care phone number. This grievance addressal is through official company website and retail pack labels for all the products.<br><a href="https://www.bectorfoods.com/contact">https://www.bectorfoods.com/contact</a> | 767                                     | 0   | All the complaints were resolved during the year | 769                                     | 0   | All the complaints were resolved during the year |
| Value Chain Partners                              | Yes<br>Value chain partners such as suppliers are encouraged to bring to notice any complaints or issues with the concerned MBFSL representative, through company's website or through the helpline number at any time during the contract as well post the contract<br><a href="https://www.bectorfoods.com/contact">https://www.bectorfoods.com/contact</a>        | 0                                       | -   | -  | 0                                       | -   | -  |

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

IN FY 2022- 2023, MBFSL carried out the materiality assessment to identify ESG material issues and understand the relative importance of these issues to its stakeholders. For all the material issues, there are specific initiatives and indicators to track the issues identified

| S. No. | Material issue identified             | Is it risk or opportunity (R/O) | Rationale for identifying the risk / opportunity  | In case of risk, approach to adapt or mitigate   | Financial implications of the risk or opportunity (Indicate positive or negative implications)   |
|--------|---------------------------------------|---------------------------------|---|--|--|
| 1.     | Food Safety and Quality for consumers | Risk and opportunity            | <p><b>Risk:</b> As a food product company, MBFSL must uphold stringent standards of food quality and safety. Failure to meet these standards could pose health risks to consumers, resulting in dissatisfaction, complaints, and potential legal actions against the company.</p> <p><b>Opportunity:</b><br/>Securing internationally recognized certifications for food quality and safety would enhance our brand reputation and position MBFSL as a preferred choice among customers.</p>  | Implementing food safety and quality management systems along with conducting regular audits for food safety and quality assurance across all manufacturing units. | <p><b>Negative:</b><br/>Breach of any safety standard would hamper the company's reputation and finances</p> <p><b>Positive:</b><br/>Proper compliance of regulations would enable us to grow our business</p>   |
| 2.     | Waste management                      | Risk and Opportunity            | <p><b>Risk:</b><br/>Rapidly changing regulations around EPR in India and non-compliance risk of such regulations</p> <p><b>Opportunity:</b><br/>Embracing more efficient resource utilization to curtail waste generation could pave the way for realizing a circular economy.</p>  | Adopt measures to collect waste and segregate it by waste type. Ensure that all types of waste are diverted from landfill by recycling or reusing the waste        | <p><b>Positive:</b><br/>Innovative waste-reduction solutions and the implementation of the 3R waste-management philosophy (Reduce, Reuse, and Recycle) may result in resource optimization and cost savings.</p> <p><b>Negative:</b><br/>Any mismanagement of hazardous trash may endanger people's health or result in noncompliance. The outcome may have a negative financial impact.</p> |
| 3.     | Corporate Governance                  | Opportunity                     | Strong and efficient senior management would enable us to achieve our goals promptly and swiftly  | Establishment of a committee which is responsible for overseeing sustainability initiatives and ensuring the achievement of sustainability targets and goals.      | <b>Positive:</b><br>Robust governance practices will drive our business towards excellence and growth.   |
| 4.     | Emissions and Energy                  | Risk and Opportunity            | <p><b>Risk:</b><br/>MBFSL primarily relies on grid power, diesel, and gas to meet its energy demand, all of which contribute to significant greenhouse gas (GHG) emissions. With tightening regulations and national emission reduction targets, the company will need to transition to renewable energy sources and reduce emissions from its operations.</p> <p><b>Opportunity:</b><br/>To address climate change, there is potential for progressing towards energy efficiency, adopting renewable energy sources, improving material utilization, and implementing hybrid technologies.</p> | Transitioning to solar energy, electric vehicles and other adoption of energy efficiency measures across the operations  | <p><b>Positive:</b><br/>Green energy technology investments are growing due to environmental and sustainability concerns, offering cost-effective and long-term solutions.</p> <p><b>Negative:</b><br/>To align with the government's goal of achieving net-zero GHG emissions, we're reducing reliance on fossil fuels, which requires additional investments.</p>                          |

| S. No. | Material issue identified           | Is it risk or opportunity (R/O) | Rationale for identifying the risk / opportunity  | In case of risk, approach to adapt or mitigate   | Financial implications of the risk or opportunity (Indicate positive or negative implications)          |
|--------|-------------------------------------|---------------------------------|---|--|---|
| 5.     | Human rights & Fair Labor Practices | Risk                            | Taking responsibility for identifying and managing human rights risks within its operations and supply chain, along with mitigating potential negative impacts and associated damages. Additionally, navigating evolving human rights regulations presents a challenge.   | Ensure that the workforce is trained in human rights, and the training is extended to value chain partners as well. Address any human rights issues arising through a grievance mechanism and conduct due diligence across operations in the near future | <b>Negative:</b><br>Any violation could endanger the organization's reputation and financial stability. |
| 6.     | Sustainable Agriculture & Sourcing  | Risk and Opportunity            | <b>Risk:</b><br>The absence of ethical and sustainable ingredients may disrupt operations. Additionally, fluctuations in the price and availability of raw materials pose a risk to the company.<br><b>Opportunity:</b><br>Acquiring internationally recognized certifications for governing food quality and safety would enhance our brand value and position us as a preferred choice for customers. | Boost the utilization of sustainable ingredients through investment in research and development. Launch initiatives to educate farmers on sustainable agricultural practices.  |   |

## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies, and processes put in place towards adopting the NGRBC principles and core elements. These are briefly as under:

|    |   |
|----|---|
| P1 | Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent, and accountable        |
| P2 | Businesses should provide goods and services in a manner that is sustainable and safe   |
| P3 | Businesses should respect and promote the well-being of all employees, including those in their value chains                        |
| P4 | Businesses should respect the interests of and be responsive to all its stakeholders  |
| P5 | Businesses should respect and promote human rights  |
| P6 | Businesses should respect and make efforts to protect and restore the environment   |
| P7 | Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent |
| P8 | Businesses should promote inclusive growth and equitable development  |
| P9 | Businesses should engage with and provide value to their consumers in a responsible manner  |

### Policy and Management processes

| Points  | P1   | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|--|----|----|----|----|----|----|----|----|
| 1. (a) Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No) | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  |
| 1. (b) Has the policy been approved by the Board? (Yes/No)  | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  |
| 1. (c) Web Link of the Policies, if available   | The policies of the Company can be accessed through the link i.e., <a href="https://www.bectorfoods.com/investors">https://www.bectorfoods.com/investors</a> |    |    |    |    |    |    |    |    |
| 2. Whether the entity has translated the policy into procedures. (Yes / No)                                     | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  |
| 3. Do the enlisted policies extend to your value chain partners? (Yes/No)                                       | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  |

|   |   |   |
|---|---|---|
| 4 | Name of the national and international codes/certifications/labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle. | The company's policies have been developed in accordance with the National Guidelines on Responsible Business Conduct issued by the Ministry of Corporate Affairs in 2019. Furthermore, these policies also adhere to both national and international governance standards such as SA 8000 and are consistent with ISO 45001 requirements for an Occupational Health Management System. They also meet the standards set by FSSC 22000, BRCGS, SEDEX, FSSAI, RA and RSPO etc.   |
| 5 | Specific commitments, goals and targets set by the entity with defined timelines, if any.   | MBFSL has embarked on their sustainability journey and committed to specific goals and targets across various sustainability areas. These efforts align with their Environmental, Social, and Governance (ESG) approach and their mission to achieve net-zero carbon emissions by 2050, contributing to SDG #13 – Climate Action<br>MBFSL's 2030 Goals defining its pathway to Net-Zero are: <ul style="list-style-type: none"> <li>• 50% renewable energy share</li> <li>• Zero liquid discharge in factories</li> <li>• 100% recyclable, reusable, or compostable packaging</li> <li>• All packaging from recycled, compostable, or renewable materials</li> <li>• At least 25% women representation across the organization</li> </ul> |
| 6 | Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met.   | To uphold accountability, MBFSL is dedicated to evaluating its performance on sustainability key performance indicators (KPIs) against the established goals and targets. The company plans to provide reports on these KPIs in the future  |

### Governance, leadership, and oversight

|   |   |   |
|---|---|---|
| 7 | Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements (listed entity has flexibility regarding the placement of this disclosure) | We are working together to build a brighter future that goes beyond just focusing on profitability, by integrating sustainability, inclusivity, and prosperity into our core values. We firmly believe that sustainability and growth are closely connected, and that an organization's long-term success largely depends on its proactive approach to environmental, social, and governance challenges. As a result, we have taken deliberate steps to address inequalities both within and outside our organization, to build and maintain the trust of our stakeholders, and to promote a more environmentally sustainable path. We are committed to leading by example, offering solutions in the form of leading, sustainable, and reliable products in our industry, thereby strengthening our brand. |
| 8 | Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (is).   | MBFSL has established a strong internal control system and top-tier processes that align with the scale and complexity of its operations. Within the company, Mr. Manu Talwar, the Chief Executive Officer, is responsible for supervising the Business Responsibility policy and related decisions.  |
| 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 Company does not have a specific committee from the Board. However, the CSR Committee is responsible for providing oversight on sustainability issues.  |

### 10 Details of Review of NGRBCs by the Company

| Subject for Review  | a. Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee |    |    |    |    |    |    |    |    |
|---|---|----|----|----|----|----|----|----|----|
|   | P1  | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
| 1 Performance against above policies and follow up action   | Y   | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  |
| 2 Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances | Y   | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  |

| Subject for Review   | b. Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)                                |    |    |    |    |    |    |    |    |
|--|--|----|----|----|----|----|----|----|----|
|  | P1   | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
| 1 Performance against above policies and follow up action  | Yes, policies are internally assessed and updated/modified in response to changing business circumstances. |    |    |    |    |    |    |    |    |
| 2 Compliance with statutory requirements of relevance to the principles, and the rectification of any non-compliances  | The Company is in compliance with applicable laws and regulations  |    |    |    |    |    |    |    |    |
| 11 Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency. | P1   | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|  | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  | Y  |

The company has robust review mechanisms and internal audit processes to evaluate its policies. The policies are reviewed by independent third-party firms periodically.

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

| Questions  | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|--|----|----|----|----|----|----|----|----|----|
| 1 The entity does not consider the principles material to its business (Yes/No)  |    |    |    |    |    |    |    |    |    |
| 2 The entity is not at a stage where it is able to formulate and implement the policies on specified principles (Yes/No) |    |    |    |    |    |    |    |    |    |
| 3 The entity does not have the financial or/human and technical resources available for the task (Yes/No)                |    |    |    |    |    | NA |    |    |    |
| 4 It is planned to be done in the next financial year (Yes/No)   |    |    |    |    |    |    |    |    |    |
| 5 Any other reason (please specify)  |    |    |    |    |    |    |    |    |    |

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

**Principle 1: Business should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.**

**ESSENTIAL INDICATORS**

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

| S. No. | Segment                           | Total number of training & awareness programmes held | Topics / principles covered under the training   | % Of persons in respective category covered by the awareness programmes |
|--------|-----------------------------------|--|--|---|
| 1      | Board of Directors                | 2  | Business Responsibility and Sustainability   | 100%  |
| 2      | Key Managerial Personnel          | 3  | The KMP participated in below sessions:<br>1. Compliance Management Tool - Lawrbit<br>2. SDD Compliance Software<br>3. Attendance Tool Implemented by IT<br>These topics are covered in salient detail on the principles.  | 100%  |
| 3      | Employees other than BOD and KMPs | 1450   | Behavior-Based Safety (BBS), Electrical Safety, Health & Safety Training, First Aid Training, Fire Fighting & Emergency Response, Shop Floor Safety Training, Personal Protective Equipment (PPE) Usage, Workplace Inspection Training, SuccessFactors Training, Food Safety Management, HACCP & ISO 22000 Compliance, Allergen Control Measures, Behavioral-Based Interview Skills, ACN Cost Analysis, and Cybersecurity Awareness. | 100%  |

| S. No. | Segment | Total number of training & awareness programmes held | Topics / principles covered under the training   | % Of persons in respective category covered by the awareness programmes |
|--------|---------|--|--|---|
| 4      | Workers | 1450   | Behavior-Based Safety (BBS), Electrical Safety, Health & Safety Training, First Aid Training, Fire Fighting & Emergency Response, Shop Floor Safety Training, Personal Protective Equipment (PPE) Usage, Workplace Inspection Training, SuccessFactors Training, Food Safety Management, HACCP & ISO 22000 Compliance, Allergen Control Measures, Behavioral-Based Interview Skills, ACN Cost Analysis, and Cybersecurity Awareness. | 100%  |

Apart from this, all new non-executive directors joining the Board are introduced to the Company's culture through orientation sessions. During these sessions, executive directors and senior management provide an overview of operations and acquaint the new directors with the organization's values, commitments, structure, services, group and subsidiaries, board procedures, reserved matters, and major risks along with the risk management strategy. Details of the familiarization program can also be found on the Company's website at MBFSL Familiarization Programme <https://www.bectorsfoods.com/panel/uploads/investor/09302021075106MBFSL-FamiliarizationProgrammeforIndependentDirectors.pdf>.

2. **Details of fines / penalties / punishment / award / compounding fees / settlement amount paid in proceedings (by the entity or by its directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions in FY 2025**

| Monetary        |                 |   |                 |                   |   |
|-----------------|-----------------|---|-----------------|-------------------|---|
|                 | NGRBC Principle | Name of the regulatory/ enforcement agencies/ Judicial institutions | Amount (In INR) | Brief of the Case | Has an appeal been preferred? (Yes/ No) |
| Penalty/Fine    |                 |   |                 |                   |   |
| Settlement      |                 |   | NIL             |                   |   |
| Compounding fee |                 |   |                 |                   |   |
| Non – Monetary  |                 |   |                 |                   |   |
|                 | NGRBC Principle | Name of the regulatory/ enforcement agencies/ Judicial institutions | Amount (In INR) | Brief of the Case | Has an appeal been preferred? (Yes/ No) |
| Imprisonment    |                 |   |                 |                   |   |
| Punishment      |                 |   | NIL             |                   |   |

\*The above disclosures have been made in accordance with the Materiality as specified in Regulation 30 of the SEBI Listing Regulations, 2015 and is in line with the company's materiality policy.

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

| Case Details | Name of the regulatory/ enforcement agencies/ judicial institutions |
|--------------|---|
|              | NIL   |

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

The Company's Code of Conduct encompasses its policies on ethics, bribery, and corruption, and is applicable to the Board of Directors, the senior management team, and all employees. Upon employment, every staff member is required to sign this code. MBFSL enforces a zero tolerance stance on bribery and corruption, instructing employees to abstain from such activities directly or via intermediaries like agents, partners, contractors, family members, or anyone else acting on their behalf. Employees are also warned against exploiting third parties, such as suppliers or

contractors, in dealings. Annually, Board members and senior management confirm their compliance with the Code of Conduct and commit to maintaining this compliance. The code of conduct can be accessed at MBFSL Code of Conduct <https://www.bectorfoods.com/panel/uploads/investor/09302021074839MBFSL-CodeofConductforEmplo yeesandotherConnectedPersons.pdf>.

**5. No of Directors/KMPs/Employees against whom disciplinary action was taken by any law enforcement agency for the charges of bribery / corruption**

| Segment                    | FY 2025 | FY 2024 |
|----------------------------|---------|---------|
| 1 Directors                |         |         |
| 2 Key Managerial Personnel |         | NIL     |
| 3 Employee                 |         |         |
| 4 Workers                  |         |         |

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

| Segment  | FY 2025 |         | FY 2024 |         |
|--|---------|---------|---------|---------|
|  | Number  | Remarks | Number  | Remarks |
| 1 Number of complaints received in relation to issues of Conflict of Interest of the Directors | NIL     | -       | NIL     | -       |
| 2 Number of complaints received in relation to issues of Conflict of Interest of the KMPs      | NIL     | -       | NIL     | -       |

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

Not Applicable

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

|                                    | FY 2025 | FY 2024 |
|------------------------------------|---------|---------|
| Number of days of accounts payable | 28.21   | 32.90   |

**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 | FY 2024 |
|----------------------------|--|---------|---------|
| Concentration of Purchases | a. Purchases from trading houses as % of total purchases                                 | 19%     | 15%     |
|                            | b. Number of trading houses where purchases are made from                                | 107     | 96      |
|                            | c. Purchases from top 10 trading houses as % of total purchases from trading houses      | 84%     | 78%     |
| Concentration of Sales     | a. Sales to dealers / distributors as % of total sales                                   | 36.81%  | 48.7%   |
|                            | b. Number of dealers / distributors to whom sales are made                               | 2056    | 1847    |
|                            | c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors  | 14.94%  | 23.6%   |
| Share of RPTs in           | a. Purchases (Purchases with related parties / Total Purchases)                          | 0       | 0       |
|                            | b. Sales (Sales to related parties / Total Sales)  | 0       | 0       |
|                            | c. Loans & advances (Loans & advances given to related parties / Total loans & advances) | 0       | 0       |
|                            | d. Investments (Investments in related parties / Total Investments made)                 | 93%     | 91%     |

**LEADERSHIP INDICATORS****1. Awareness programmes conducted for value chain partners on any of the principles during the financial year:**

| Total number of awareness programmes held   | Topics / principles covered under the training | %age of value chain partners covered (by value of business done with such partners) under the awareness programmes |
|---|--|--|
| MBFSL consistently strives to educate and raise awareness among its suppliers and other value chain partners on ESG topics, including human rights, fair labor practices, environmental impact, and more. |  |  |

**2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If yes, provide details of the same.**

Yes, MBFSL has established policies to prevent and manage conflicts of interest among its board members. If a potential conflict arises, the concerned individual must fully disclose all relevant facts and circumstances to the Board of Directors and obtain the Board's consent. In line with the Company's Code of Conduct, board members and senior management are required to adhere to specific guidelines:

- Directors and senior management should refrain from any activities or employment that might interfere with their duties or responsibilities to the company, or that might conflict with or be detrimental to the company.
- Directors, senior management personnel, and their immediate families are advised to avoid interests in companies or entities that could compromise their commitment to the Company.
- Directors and senior management should avoid conducting business with a relative or a firm/company where a relative or related party holds a significant role.

The policy related to conflicts of interest and guidelines for the Board members and senior management can be accessed at MBFSL Code of Conduct for Directors and Senior Management <https://www.bectorfoods.com/panel/uploads/investor/09302021074903MBFSL-Code-of-conduct-for-DirectorsandtheSeniorManagement.pdf>

**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.**

| S. No. | Segment | FY 2025 | FY 2024 | Details of improvements in environmental and social impacts  |
|--------|---------|---------|---------|--|
| 1      | R&D     | 0%      | 14%     | The company has taken initiatives in reducing plastic consumption/wastage by removing use of plastic trays in some of SKUs in product portfolio. |
| 2      | Capex   | 1.5%    | 8%      | Solar power panels installed at the Noida, Rajpura, Khopoli and Phillaur manufacturing facility.   |

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

Yes, the company is committed to sourcing locally to ensure the sustainability of its supply chain. Suppliers are selected through stringent internal procedures and are engaged under fixed minimum standards. The company encourages the use of sustainable ingredients, like responsibly sourced palm oil and cocoa powder, in certain products, aligning with customer-specific requirements. By prioritizing local sourcing, the company aims to reduce the environmental impact related to the storage and transportation of materials and ingredients.

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

| Sustainable Ingredients | FY 2025 | FY 2024 |
|-------------------------|---------|---------|
| UTZ Cocoa               | 1.13%   | 1.16%   |
| RSPO                    | 0.86%   | 0.91%   |

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

- Packaging Resources Reduction:
  - o Developed innovative methods to reduce resources used in product packaging.
  - o Focus on using lighter, stronger, and more environmentally friendly materials.
- Plastic Waste Management:
  - o Committed to sustainable practices, specifically targeting plastic waste management.
  - o Disposes of plastic waste through authorized vendors for both bakery and biscuit units.
- Waste Recycling:
  - o Vendors recycle all non-hazardous and hazardous waste generated by the company at all plant locations.

**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.**

MBFSL adheres to the Plastic Waste Management Rules of 2016 and its subsequent amendments. The company is registered with the Central Pollution Control Board (CPCB), providing all necessary documentation, and the waste collection plan aligns with the Extended Producer Responsibility (EPR) plan submitted to the CPCB. In support of its EPR initiatives, the company has:

- Utilized recycled materials in product packaging instead of new materials.
- Implemented recycling processes for waste generated in manufacturing units through authorized vendors.
- Reduced plastic waste by eliminating plastic trays from biscuit product packaging.
- Achieved recyclable packaging for 100% of its product portfolio

**LEADERSHIP INDICATORS**

**1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?**

| NIC Code  | Name of Product / Service | % of total Turnover contributed | Boundary for which the Life Cycle Perspective / Assessment was conducted | Whether conducted by independent external agency (Yes / No) | Results communicated in public domain (Yes/ No) If yes, provide the web-link. |
|---|---------------------------|---------------------------------|--|---|---|
| The company has not yet conducted Life Cycle Perspective/Assessments for any of the products but is continuously improving the quality and contributing to sustainability throughout the life cycle of the product portfolio. |                           |                                 |  |   |   |

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

Not Applicable

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

| Indicate Input Material | Recycle or re-used input material to total material |         |
|-------------------------|---|---------|
|                         | FY 2025   | FY 2024 |
| Plastic                 | 70%   | 70%     |

At MBFSL, all packaging films and laminates used by the company are fully recyclable. The company is registered with the Central Pollution Control Board (CPCB) and actively engages in Extended Producer Responsibility (EPR) activities, achieving 100% compliance with CPCB's annual targets and guidelines for plastic waste recycling through outsourcing. Additionally, cartons and duplexes utilized are crafted from paper containing up to 70% recycled content and are entirely recyclable. Plastic trays are made from film containing up to 30% recycled content and are also 100% recyclable.

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

| Category                       | FY 2025   |          |                 | FY 2024 |          |                 |
|--------------------------------|---|----------|-----------------|---------|----------|-----------------|
|                                | Re-Used   | Recycled | Safely Disposed | Re-Used | Recycled | Safely Disposed |
| Plastics (including packaging) | MBFSL collaborates with several local vendors authorized by the State Pollution Control Board (SPCB) and the Central Pollution Control Board (CPCB) to recycle and reuse the plastic waste produced. These vendors process the waste so it can be reused by other industries, and any byproducts from the waste processing are also repurposed. |          |                 |         |          |                 |
| E-waste                        |   |          |                 |         |          |                 |
| Hazardous waste                |   |          |                 |         |          |                 |
| Other waste                    |   |          |                 |         |          |                 |

MBFSL collaborates with several local vendors authorized by the State Pollution Control Board (SPCB) and the Central Pollution Control Board (CPCB) to recycle and reuse the plastic waste produced. These vendors process the waste so it can be reused by other industries, and any byproducts from the waste processing are also repurposed.

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

| Indicate Input Material | Reclaimed products and their packaging materials as % of total products sold in respective category |
|-------------------------|---|
|-------------------------|---|

Please refer to responses to Questions 3 and 4 above

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

#### ESSENTIAL INDICATORS

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

| Category                              | Total (A)  | % Of employees covered by |            |                    |            |                    |            |                    |            |                     |            |
|---------------------------------------|--|---------------------------|------------|--------------------|------------|--------------------|------------|--------------------|------------|---------------------|------------|
|                                       |  | Health Insurance          |            | Accident Insurance |            | Maternity Benefits |            | Paternity Benefits |            | Day Care facilities |            |
|                                       |  | Number (B)                | % (B/A)    | Number (C)         | % (C/A)    | Number (D)         | % (D/A)    | Number (E)         | % (E/A)    | Number (F)          | % (F/A)    |
| <b>Permanent Employees</b>            |  |                           |            |                    |            |                    |            |                    |            |                     |            |
| Male                                  | 1227   | 1227                      | 100%       | 787                | 64%        | NA*                | NA*        | NIL                | NIL        | NA*                 | NA*        |
| Female                                | 57   | 57                        | 30%        | 44                 | 77%        | 44                 | 77%        | NA*                | NA*        | 44                  | 77%        |
| <b>Total</b>                          | <b>1284</b>  | <b>1284</b>               | <b>58%</b> | <b>831</b>         | <b>65%</b> | <b>44</b>          | <b>77%</b> | <b>NIL</b>         | <b>NIL</b> | <b>44</b>           | <b>77%</b> |
| <b>Other than Permanent Employees</b> |  |                           |            |                    |            |                    |            |                    |            |                     |            |
| Male                                  |  |                           |            |                    |            |                    |            |                    |            |                     |            |
| Female                                | All employees at MBFSL and its subsidiary Companies are permanent employees. |                           |            |                    |            |                    |            |                    |            |                     |            |
| <b>Total</b>                          |  |                           |            |                    |            |                    |            |                    |            |                     |            |

\*NA refers to Not Applicable

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

| Category                            | % Of workers covered by |                  |             |                    |            |                    |            |                    |            |                     |            |
|-------------------------------------|-------------------------|------------------|-------------|--------------------|------------|--------------------|------------|--------------------|------------|---------------------|------------|
|                                     | Total<br>(A)            | Health Insurance |             | Accident Insurance |            | Maternity Benefits |            | Paternity Benefits |            | Day Care facilities |            |
|                                     |                         | Number<br>(B)    | %<br>(B/A)  | Number<br>(C)      | %<br>(C/A) | Number<br>(D)      | %<br>(D/A) | Number<br>(E)      | %<br>(E/A) | Number<br>(F)       | %<br>(F/A) |
| <b>Permanent Workers</b>            |                         |                  |             |                    |            |                    |            |                    |            |                     |            |
| Male                                | 1169                    | 1169             | 100%        | 872                | 75%        | NA*                | NA*        | NIL                | NIL        | NA*                 | NA*        |
| Female                              | 257                     | 257              | 100%        | 236                | 92%        | 236                | 92%        | NA*                | NA*        | 236**               | 92%        |
| <b>Total</b>                        | <b>1426</b>             | <b>1426</b>      | <b>100%</b> | <b>1108</b>        | <b>78%</b> | <b>236</b>         | <b>92%</b> | <b>NIL</b>         | <b>NIL</b> | <b>236</b>          | <b>92%</b> |
| <b>Other than permanent workers</b> |                         |                  |             |                    |            |                    |            |                    |            |                     |            |
| Male                                | 2704                    | 1993             | 74%         | 1454               | 54%        | NA*                | NA*        | NIL                | NIL        | NA*                 | NA*        |
| Female                              | 694                     | 647              | 93%         | 623                | 90%        | 623                | 90%        | NA*                | NA*        | 623**               | 90%        |
| <b>Total</b>                        | <b>3398</b>             | <b>2640</b>      | <b>78%</b>  | <b>2077</b>        | <b>61%</b> | <b>623</b>         | <b>90%</b> | <b>NIL</b>         | <b>NIL</b> | <b>623</b>          | <b>90%</b> |

\*NA refers to Not Applicable

\*\*Daycare facilities are provided only to the female workers in the plant locations

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

|  | FY 2025 | FY 2024  |
|--|---------|----------|
| Cost incurred on well- being measures as a % of total revenue of the company | 0.1495% | 0.00164% |

**2. Details of retirement benefits for Current and Previous FY**

| Benefits                      | FY 2025  |  |  | FY 2024  |  |  |
|-------------------------------|--|--|--|--|--|--|
|                               | 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.) |
| 1 PF                          | 95%  | 100%   | Y  | 96%  | 98%  | Y  |
| 2 Gratuity                    | 100%   | 100%   | Y  | 100%   | 100%   | Y  |
| 3 ESI                         | 23%  | 85%  | Y  | 28%  | 84%  | Y  |
| 4 After Retirement Medi-Claim | NIL  | NIL  | NIL  | NIL  | NIL  | NIL  |

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

Yes, the Company's premises/offices are accessible to Persons with Disabilities (PwDs). The Company has enhanced accessibility at its various locations, including offices and premises, by installing ramps, lifts, and handrails for stairwells to support the movement of differently abled individuals. Consequently, the Company's premises have been made more accessible.

**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.**

MBFSL is deeply committed to fostering a diverse and inclusive workplace. As an equal opportunity employer, the company recruit's talent solely based on merit, without discrimination on the grounds of race, religion, color, sexual orientation, physical ability, or any other personal characteristic. Its workforce reflects a wide range of backgrounds, educational qualifications, and professional experiences.

Performance-based rewards and recognition are consistently delivered across all levels, ensuring fairness and motivation. MBFSL's commitment to equality is further reinforced through its formal Equal Employment Policy - <https://www.bectorfoods.com/investors>, which outlines its principles and practices for maintaining a respectful and inclusive work environment.

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

| Gender       | Permanent Employees     |                    | Permanent Workers       |                    |
|--------------|-------------------------|--------------------|-------------------------|--------------------|
|              | Return to work Rate (%) | Retention Rate (%) | Return to work Rate (%) | Retention Rate (%) |
| Male         | 100%                    | 100%               | 100%                    | 100%               |
| Female       | 100%                    | 100%               | 100%                    | 100%               |
| <b>Total</b> | <b>100%</b>             | <b>100%</b>        | <b>100%</b>             | <b>100%</b>        |

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

|                                  | Yes/No (If yes, then give details of the mechanism in brief)   |
|----------------------------------|--|
| 1 Permanent workers              | The organization has implemented a comprehensive Grievance Redressal Mechanism designed to safeguard both permanent and non-permanent workers and employees. This mechanism includes procedures to professionally and confidentially manage the registration of complaints, conduct investigations, and reach appropriate resolutions. |
| 2 Other than Permanent Workers   |  |
| 3 Permanent Employees            |  |
| 4 Other than Permanent Employees |  |

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

| Category                  | FY 2025  |  |           | FY 2024  |  |           |
|---------------------------|--|--|-----------|--|--|-----------|
|                           | Total employees / workers in respective category (A) | No. of employees / workers in respective category, who are part of association(s) or Union (B) | % (B / A) | Total employees / Workers in respective category (C) | No. of employees / workers in respective category, who are part of association(s) or Union (D) | % (D / C) |
| Total Permanent Employees | 1284   | NIL  | NIL       | 1304   | NIL  | NIL       |
| Male                      | 1227   | NIL  | NIL       | 1260   | NIL  | NIL       |
| Female                    | 57   | NIL  | NIL       | 44   | NIL  | NIL       |
| Total Permanent Workers   | 1426   | 278  | 19%       | 1505   | 310  | 20.6%     |
| Male                      | 1169   | 235  | 20%       | 1208   | 250  | 20.7%     |
| Female                    | 257  | 43   | 17%       | 297  | 60   | 20.2%     |

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

| Category         | FY 2025     |                               |             |                      |             | FY 2024     |                               |              |                      |              |
|------------------|-------------|-------------------------------|-------------|----------------------|-------------|-------------|-------------------------------|--------------|----------------------|--------------|
|                  | Total (A)   | On Health and safety measures |             | On Skill upgradation |             | Total (D)   | On Health and safety measures |              | On Skill upgradation |              |
|                  |             | No (B)                        | % (B/A)     | No (C)               | % (C/A)     |             | No (E)                        | % (E/D)      | No (F)               | % (F/D)      |
| <b>Employees</b> |             |                               |             |                      |             |             |                               |              |                      |              |
| Male             | 1227        | 1227                          | 100%        | 1227                 | 100%        | 1260        | 796                           | 63.1%        | 977                  | 77.5%        |
| Female           | 57          | 57                            | 100%        | 57                   | 100%        | 44          | 43                            | 97.7%        | 39                   | 88.6%        |
| <b>Total</b>     | <b>1284</b> | <b>1284</b>                   | <b>100%</b> | <b>1284</b>          | <b>100%</b> | <b>1304</b> | <b>839</b>                    | <b>64.3%</b> | <b>1016</b>          | <b>77.9%</b> |
| <b>Workers</b>   |             |                               |             |                      |             |             |                               |              |                      |              |
| Male             | 3873        | 3871                          | 100%        | 3873                 | 100%        | 4644        | 4644                          | 100%         | 4644                 | 100%         |
| Female           | 951         | 952                           | 100%        | 951                  | 100%        | 860         | 860                           | 100%         | 860                  | 100%         |
| <b>Total</b>     | <b>4824</b> | <b>4824</b>                   | <b>100%</b> | <b>4824</b>          | <b>100%</b> | <b>5504</b> | <b>5504</b>                   | <b>100%</b>  | <b>5504</b>          | <b>100%</b>  |

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

| Category         | FY 2025     |             |             | FY 2024     |             |              |
|------------------|-------------|-------------|-------------|-------------|-------------|--------------|
|                  | Total (A)   | No (B)      | % (B/A)     | Total (C)   | No (D)      | % (D/C)      |
| <b>Employees</b> |             |             |             |             |             |              |
| Male             | 1227        | 1227        | 100%        | 1260        | 1260        | 100%         |
| Female           | 57          | 57          | 100%        | 44          | 44          | 100%         |
| <b>Total</b>     | <b>1284</b> | <b>1284</b> | <b>100%</b> | <b>1304</b> | <b>1304</b> | <b>100%</b>  |
| <b>Workers</b>   |             |             |             |             |             |              |
| Male             | 3873        | 3548        | 92%         | 4644        | 1526        | 46.4%        |
| Female           | 951         | 917         | 96%         | 860         | 191         | 40.81%       |
| <b>Total</b>     | <b>4824</b> | <b>4465</b> | <b>93%</b>  | <b>5504</b> | <b>1655</b> | <b>55.4%</b> |

**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?**

An Occupational Health Management System, aligned to ISO 45001 requirements, has been followed and encompasses all bakery and biscuit manufacturing plants.

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

MBFSL is dedicated to ensuring a safe and healthy working environment for its employees. The company utilizes the Hazard Identification & Risk Assessment (HIRA) framework to identify work-related hazards in each department. This process involves identifying hazards, assessing the likelihood and consequences, evaluating risks based on existing controls, and listing recommendations to mitigate risks that are not within acceptable limits.

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

At MBFSL, employees can report work-related hazards to the operation in-charge, who then informs the safety officer. The safety officer is responsible for conducting a thorough investigation of the reported hazard and submitting the findings to management. Additionally, the company conducts regular sessions for the workforce to educate them about potential health and safety risks and strategies to mitigate these risks.

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

Yes, MBFSL believes in establishing an environment in which employees' needs, in addition to their salary, are met. Employees and workers have access to medical benefits through company-provided insurance policies, funded medical support and, where applicable, statutory benefits under ESIC.

**11. Details of Safety related incidents**

| Safety Incident/Number   | Category  | FY 2025 | FY 2024 |
|--|-----------|---------|---------|
| 1 Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)* | Employees | 0       | 0       |
|  | Workers   | 0.20    | 0.59    |
| 2 Total recordable work-related injuries   | Employees | 0       | 0       |
|  | Workers   | 57      | 60      |
| 3 No. of fatalities  | Employees | 0       | 0       |
|  | Workers   | 0       | 0       |
| 4 High consequence work-related injury or ill-health (excluding fatalities)      | Employees | 0       | 0       |
|  | Workers   | 0       | 0       |

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

MBFSL is committed to maintaining a safe and healthy work environment across all its operational sites. The company has implemented robust systems to proactively identify and manage health and safety risks. These include:

- Regular workplace inspections
- Monitoring of key safety metrics such as injury rates, occupational illnesses, lost workdays, absenteeism, and work-related fatalities

To safeguard the well-being of its workforce, MBFSL has established comprehensive health and safety protocols. The company regularly conducts:

- EHS training and awareness programs
- First aid training sessions, particularly for plant personnel
- Ensuring clear grievance mechanisms

In its pursuit of excellence, MBFSL has aligned its safety practices with recognized global health and safety standards, reinforcing its commitment to continuous improvement and operational integrity.

**13. Number of Complaints on the following made by employees**

|                    | FY 2025               |                                       |         | FY 2024               |                                       |         |
|--------------------|-----------------------|---------------------------------------|---------|-----------------------|---------------------------------------|---------|
|                    | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Working Conditions | 14                    | 0                                     | -       | 11                    | 0                                     | -       |
| Health & Safety    | 9                     | 0                                     | -       | 10                    | 0                                     | -       |

**14. Assessments for the year**

MBFSL ensures safe working conditions across all its manufacturing facilities through robust Health and Safety Management Systems. To uphold high standards, each plant undergoes regular third-party audits under the SEDEX framework, which evaluates performance across four key pillars: labor standards, health and safety, environmental practices, and business ethics.

These independent assessments help MBFSL maintain compliance, improve workplace conditions, and reinforce its commitment to responsible and ethical operations.

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

**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.**

Based on findings of the audits conducted by third parties, corrective and preventive measures are taken. MBFSL management may request a detailed investigation to identify the root causes and to understand the measures required to prevent recurrence of any incidents that may have occurred.

**LEADERSHIP INDICATORS****1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N)?**

Yes. If event of death of any worker or employee takes place, MBFSL provides financial help to the individual's family members.

**2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partner.**

MBFSL actively engages with its value chain partners to promote awareness and adherence to regulatory requirements. Through periodic sensitization initiatives, the company ensures that suppliers, contractors, and other stakeholders understand and comply with relevant legal and statutory obligations.

Internally, MBFSL maintains a strong compliance framework. All statutory dues—such as Goods and Services Tax (GST), Provident Fund, Employees’ State Insurance, Income Tax, Customs Duty, and other material obligations—are systematically recorded and consistently deposited with the appropriate government authorities. These undisputed dues are managed with diligence, reflecting MBFSL’s commitment to financial integrity and regulatory transparency.

By fostering a culture of compliance across its operations and partnerships, MBFSL reinforces its reputation as a responsible and ethical business.

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

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

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

MBFSL is dedicated to building an inclusive workplace that nurtures innovation, accountability, and continuous growth. Through targeted learning and development initiatives, the company equips employees with diverse skills and experiences to enhance their career potential. Well-being programs—covering physical, emotional, financial, and social aspects—support holistic employee development and smooth career transitions.

In FY25, 100% of employees and 100% workers received skill enhancement training.

**5. Details on assessment of value chain partners:**

|                             | % of value chain partners (by value of business done with such partners) that were assessed  |
|-----------------------------|--|
| Health and safety practices | In the reporting period, MBFSL did not conduct an assessment on the value chain partners, but going forward, the company plans to cover the value chain partners in health and safety assessments. |
| Working Conditions          |  |

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

Not Applicable

**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.**

MBFSL identifies stakeholders and prioritizes based on two key dimensions:

- **Their influence on the value MBFSL creates,** and
- **The extent to which MBFSL’s operations impact them.**

Recognizing the importance of both internal and external stakeholders, MBFSL fosters collaborative relationships and builds trust through meaningful engagement. These stakeholders are considered vital to the company’s long-term success and operational effectiveness. To ensure a comprehensive understanding of stakeholder expectations, MBFSL conducted a materiality assessment involving both internal and external participants through structured surveys. This process began with the identification of key stakeholder groups:

- **Internal Stakeholders:** Primarily employees, who play a central role in driving the company’s mission and values.
- **External Stakeholders:** Including investors, market analysts, suppliers (especially in the biscuit and bakery segments), competitors, and customers across domestic, bakery, and export markets.

Additionally, MBFSL identified community groups as a significant stakeholder category. The company actively invests in these communities through Corporate Social Responsibility (CSR) initiatives aimed at fostering sustainable development and social well-being.

**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 (Yes/ No) | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other  | Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement  |
|----------------------------|---|--|--|--|
| Communities                | Yes   | Community engagement and local community meetings  | Continuous, need-based   | Positive, social and economic contribution   |
| Investors and Shareholders | No  | <ul style="list-style-type: none"> <li>• Annual General Meeting</li> <li>• Annual Report</li> <li>• Annual Business Responsibility and Sustainability Report</li> <li>• A dedicated portal for investor’s grievances</li> <li>• A separate division specifically dedicated to serving investors</li> </ul> | Quarterly, annual, need-based  | <ul style="list-style-type: none"> <li>• Compliance to laws and regulatory requirement</li> <li>• Return on investment/ dividend</li> <li>• Timely interest and debt repayment</li> <li>• Socially/environmentally responsible investment</li> <li>• Speedy redressal of grievances</li> <li>• Communicate financial and non-financial targets/ goals, strategy, and progress</li> </ul> |
| Analysts                   | No  | <ul style="list-style-type: none"> <li>• Market research</li> </ul>  | Annual, need-based   | Gathering, analyzing, and interpreting marketing data  |



| Stakeholder group     | Whether identified as Vulnerable & Marginalized Group (Yes/ No) | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other  | Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)                        | Purpose and scope of engagement including key topics and concerns raised during such engagement  |
|-----------------------|---|--|---|--|
| Employees and workers | No  | <ul style="list-style-type: none"> <li>• Performance Review</li> <li>• Feedback surveys</li> <li>• Emails</li> <li>• Town hall/open-house meetings</li> <li>• Health, Safety and Environment (HSE) Policy communication</li> <li>• Intranet</li> <li>• Family get-togethers</li> <li>• Training and Workshops</li> </ul> | <ul style="list-style-type: none"> <li>• Continuous, monthly,</li> <li>• Half-yearly, need-based</li> </ul> | <ul style="list-style-type: none"> <li>• Respect and dignity</li> <li>• Non-discrimination and fair treatment</li> <li>• Employee management, learning and skill development</li> <li>• Career planning and growth</li> <li>• Employee Satisfaction</li> <li>• Work-life balance</li> <li>• Positive work environment</li> <li>• Health and safety</li> <li>• Grievance redressal</li> <li>• Ethical behaviour/statutory compliance</li> </ul>                         |
| Customers             | No  | <ul style="list-style-type: none"> <li>• Customer feedback</li> <li>• Market research</li> <li>• Ads and marketing campaigns</li> </ul>  | Continuous, need-based  | <ul style="list-style-type: none"> <li>• Product quality, safety, and nutrition</li> <li>• Ethical business practices</li> </ul>   |
| Suppliers             | No  | <ul style="list-style-type: none"> <li>• Supplier meets</li> <li>• In-person meetings</li> <li>• Operational review</li> <li>• Contracts and agreements</li> </ul>   | Continuous, need-based  | <ul style="list-style-type: none"> <li>• Fairness and transparency in contractual process</li> <li>• Competence development of supply chain partners</li> <li>• Timely payment and honoring commitments</li> <li>• Long-term association</li> <li>• Clarity in terms and conditions</li> <li>• Operational and resource efficiencies</li> <li>• Ensuring ethical business conduct</li> <li>• Collaborate to create positive environmental and social impact</li> </ul> |

## 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.

An effective stakeholder engagement process is essential for MBFSL to achieve its vision of sustainable and inclusive growth. To support this, the company has established various Board and Management Committees that focus on engaging stakeholders across economic, environmental, and social dimensions. MBFSL recognizes that a robust stakeholder engagement framework is vital for realizing long-term sustainability objectives and driving overall business success. The Board of Directors plays a key role in prioritizing the company's sustainability strategies.

- In FY 2022–2023, MBFSL carried out a comprehensive materiality assessment and stakeholder engagement initiative to identify and understand the most pressing ESG (Environmental, Social, and Governance) issues relevant to its operations.
- As part of this initiative, the company collaborated with key internal and external stakeholders to gain insights into their concerns and integrate their perspectives into the materiality assessment, ensuring that ESG priorities are aligned with stakeholder expectations.

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.

MBFSL actively engaged with key stakeholders to enhance the effectiveness of its ESG strategies and maintain transparency in its outcomes. By conducting online surveys, the company gathered valuable feedback from over 50 internal and external stakeholders. These insights were thoroughly analyzed to develop a materiality matrix, which helped identify and prioritize more than 15 key focus areas across environmental, social, and governance dimensions.

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

CSR is built at MBFSL on the concept that business sustainability is inextricably linked to the sustainable development of the communities in which the business works and the environment in which the business operates.

## 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   |                                       |             | FY 2024     |                                       |             |
|------------------------|---|---------------------------------------|-------------|-------------|---------------------------------------|-------------|
|                        | Total (A)   | No. of employees /workers covered (B) | % (B/A)     | Total (C)   | No. of employees /workers covered (D) | % (D/C)     |
| <b>Employees</b>       |   |                                       |             |             |                                       |             |
| Permanent              | 1284  | 1284                                  | 100%        | 1304        | 1304                                  | 100%        |
| Other than permanent   | All employees at MBFSL and its subsidiaries are permanent employees |                                       |             |             |                                       |             |
| <b>Total employees</b> | <b>1284</b>   | <b>1284</b>                           | <b>100%</b> | <b>1304</b> | <b>1304</b>                           | <b>100%</b> |
| <b>Workers</b>         |   |                                       |             |             |                                       |             |
| Permanent              | 1426  | 1426                                  | 100%        | 1505        | 1505                                  | 100%        |
| Other than permanent   | 3398  | 3398                                  | 100%        | 3999        | 3999                                  | 100%        |
| <b>Total workers</b>   | <b>4824</b>   | <b>4824</b>                           | <b>100%</b> | <b>5504</b> | <b>5504</b>                           | <b>100%</b> |

2. Details of minimum wages paid to employees and workers

| Category                    | FY 2025   |                       |         |                        |         | FY 2024   |                       |         |                        |         |
|-----------------------------|---|-----------------------|---------|------------------------|---------|-----------|-----------------------|---------|------------------------|---------|
|                             | 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) |
| <b>Employees</b>            |   |                       |         |                        |         |           |                       |         |                        |         |
| <b>Permanent</b>            | 1284  | 11                    | 1%      | 1273                   | 99%     | 1304      | 47                    | 3.60%   | 1257                   | 96.40%  |
| Male                        | 1227  | 11                    | 1%      | 1216                   | 99%     | 1260      | 44                    | 3.49%   | 1216                   | 96.51%  |
| Female                      | 57  | 0                     | 0%      | 57                     | 100%    | 44        | 3                     | 6.82%   | 41                     | 93.18%  |
| <b>Other than permanent</b> | All employees at MBFSL and its subsidiary Companies are permanent employees |                       |         |                        |         |           |                       |         |                        |         |
| Male                        |   |                       |         |                        |         |           |                       |         |                        |         |
| Female                      |   |                       |         |                        |         |           |                       |         |                        |         |
| <b>Workers</b>              |   |                       |         |                        |         |           |                       |         |                        |         |
| <b>Permanent</b>            | 1426  | 314                   | 22%     | 1112                   | 78%     | 1505      | 290                   | 19.27%  | 1215                   | 80.73%  |
| Male                        | 1169  | 230                   | 20%     | 939                    | 80%     | 1208      | 100                   | 8.28%   | 1108                   | 91.72%  |
| Female                      | 257   | 84                    | 33%     | 173                    | 67%     | 297       | 190                   | 63.97%  | 107                    | 36.03%  |
| <b>Other than permanent</b> | 3398  | 2639                  | 78%     | 759                    | 22%     | 3999      | 3280                  | 82.02%  | 719                    | 17.98%  |
| Male                        | 2704  | 2102                  | 78%     | 602                    | 22%     | 3436      | 2757                  | 80.24%  | 679                    | 19.76%  |
| Female                      | 694   | 537                   | 77%     | 157                    | 23%     | 563       | 523                   | 92.90%  | 40                     | 7.10%   |

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

**a. Median remuneration / wages:**

|                                  | Male   |   | Female |   |
|----------------------------------|--------|---|--------|---|
|                                  | Number | Median remuneration/ salary/ wages of respective category | Number | Median remuneration/ salary/ wages of respective category |
| Board of Directors (BoD)         | 7*     | 7,205,786   | 1*     | 350,000   |
| Key Managerial Personnel         | 7^     | 19,848,211  | 0      | -   |
| Employees other than BoD and KMP | 1220   | 614,674   | 57     | 364,375   |
| Workers                          | 3873   | 187,056   | 951    | 162,361   |

\*Remuneration for Board of Directors include commission paid during the year and sitting fees paid to Non-Executive Directors.

^Includes 4 executive directors, who are counted under BODs as well

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

|   | FY 2025 | FY 2024 |
|---|---------|---------|
| Gross wages paid to females as % of total wages | 15%     | 11%     |

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

Yes. MBFSL has dedicated personnel who are responsible for addressing human rights issues caused by the company.

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

MBFSL upholds a strong commitment to maintaining a safe, respectful, and inclusive workplace, with a strict zero-tolerance policy against any violation of human rights. The company has established clear and accessible channels for reporting workplace concerns, ensuring that all grievances are addressed promptly and fairly.

Complaints can be raised by employees, consultants, associates, suppliers, or business partners through the Ombudsman. These are reviewed by the Grievance Handling Committee and the Internal Complaints Committee (IIC), which operate under principles of natural justice, confidentiality, non-retaliation, sensitivity, and fairness. All genuine concerns are handled with care and resolved swiftly to maintain trust and transparency across the organization.

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

|                                   | FY 2025               |                                       | FY 2024               |                                       |
|-----------------------------------|-----------------------|---------------------------------------|-----------------------|---------------------------------------|
|                                   | Filed during the year | Pending resolution at the end of year | Filed during the year | Pending resolution at the end of year |
| Sexual Harassment                 |                       |                                       |                       |                                       |
| Discrimination at workplace       |                       |                                       |                       |                                       |
| Child Labour                      |                       |                                       |                       |                                       |
| Forced Labour/ Involuntary Labour |                       |                                       |                       |                                       |
| Wages                             |                       |                                       |                       |                                       |
| Other human rights related issues |                       |                                       |                       |                                       |

MBFSL received no complaints on any of the following issues from the employees and workers during the reporting period and previous year as well.

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

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

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

MBFSL is committed to maintaining a workplace that upholds dignity, equality, and respect for all individuals. The company strictly prohibits any form of harassment or discrimination based on gender, religion, age, ethnicity, or other personal attributes, as outlined in its Code of Conduct.

All complaints are handled with sensitivity and care to avoid conflict and ensure a peaceful resolution. MBFSL fosters an environment built on mutual trust, equal opportunity, and respect for human rights. Special emphasis is placed on ensuring that women employees are treated with fairness and dignity.

To reinforce this commitment, MBFSL has implemented a Prevention of Sexual Harassment (POSH) Policy, in line with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, ensuring robust mechanisms for prevention, prohibition, and redressal of such issues.

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

MBFSL integrates human rights principles into its business operations and partnerships. Several contractual agreements include specific human rights clauses, reinforcing the company's commitment to ethical practices. By promoting human rights across its value chain, MBFSL ensures that respect for individual dignity and fairness remains a core element of how it conducts business.

**10. Assessments for the year**

|                             | <b>% of your plants and offices that were assessed<br/>(by entity or statutory authorities or third parties)</b>                             |
|-----------------------------|--|
| Child labour                | MBFSL did not conduct human rights assessment in the reporting year but the company plans on conducting such assessments in the near future. |
| Forced/involuntary labour   |  |
| Sexual harassment           |  |
| Discrimination at workplace |  |
| Wages                       |  |
| Others – please specify     |  |

**11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above**

Not Applicable.

**LEADERSHIP INDICATORS****1. Details of a business process being modified / introduced as a result of addressing human rights grievances/ complaints.**

|                             | <b>% of value chain partners (by value of business done with such partners) that were assessed</b> |
|-----------------------------|--|
| Sexual harassment           | Not applicable; since MBFSL did not conduct human rights assessment in the reporting year.         |
| Discrimination at workplace |  |
| Child labour                |  |
| Forced/involuntary Labour   |  |
| Wages                       |  |
| Others – please specify     |  |

**2. Details of the scope and coverage of any Human rights due diligence conducted.**

Not Applicable

**3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?**

Yes, all the premises at MBFSL are accessible to differently-abled visitors and the company is focused on improving the accessibility of offices and plant locations.

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

MBFSL did not conduct a human rights assessment of the value chain partner in the reporting year, but the company is committed to ensuring human rights across the value chain in the coming years.

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

Not Applicable

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

**ESSENTIAL INDICATORS**

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

| Parameter  | Unit                | FY 2025   | FY 2024   |
|--|---------------------|-----------|-----------|
| <b>From renewable sources</b>  |                     |           |           |
| Total electricity consumption (A)  | GJ                  | 11,707    | 11,648    |
| Total fuel consumption (B)   | -                   | 0         | 0         |
| Energy consumption through other sources (C)   | -                   | 0         | 0         |
| Total energy consumed from renewable sources (A+B+C)   | GJ                  | 11,707    | 11,648    |
| <b>From non-renewable sources</b>  |                     |           |           |
| Total electricity consumption (D)  | GJ                  | 1,24,258  | 1,11,079  |
| Total fuel consumption (E)   | GJ                  | 10,54,967 | 9,26,511  |
| Energy consumption through other sources (F)   | GJ                  | 0         | 0         |
| <b>Total energy consumed from non-renewable sources (D+E+F)</b>  | GJ                  | 11,79,224 | 10,37,590 |
| <b>Total energy consumed (A+B+C+D+E+F)</b>   | GJ                  | 11,90,932 | 10,49,238 |
| <b>Energy intensity per rupee of turnover</b><br>(Total energy consumed / Revenue from operations)   | GJ/INR Million      | 63.55     | 64.61     |
| <b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b><br>(Total energy consumed / Revenue from operations adjusted for PPP) | GJ/USD Million      | 1,434.61  | 1,447.34  |
| Energy intensity in terms of physical output   | GJ/MT of production | 6.55      | 5.62      |

**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.

**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.**

As of the reporting year, none of the plants or offices of MBFSL are identified as designated consumers (DCs) under PAT Scheme of the Government of India.

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

| Parameter  | FY 2025         | FY 2024         |
|--|-----------------|-----------------|
| <b>Water withdrawal by source (in kiloliters)</b>  |                 |                 |
| (i) Surface water  | 0               | 0               |
| (ii) Groundwater   | 1,90,852        | 1,66,730        |
| (iii) Third party water  | 26,144          | 38,971          |
| (iv) Seawater / desalinated water  | 0               | 0               |
| (v) Others   | 0               | 0               |
| <b>Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)</b>  | <b>2,16,996</b> | <b>2,05,701</b> |
| <b>Total volume of water consumption (in kiloliters)</b>   | <b>1,65,217</b> | <b>1,22,867</b> |
| <b>Water intensity per rupee of turnover</b><br>(Total water consumption / Revenue from operations) (KL/INR Million)   | <b>8.82</b>     | <b>7.57</b>     |
| <b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b><br>(Total water consumption / Revenue from operations adjusted for PPP) (KL/USD Million) | <b>199.02</b>   | <b>169.48</b>   |
| <b>Water intensity in terms of physical output</b><br>(KL/MT of production)  | <b>0.91</b>     | <b>0.66</b>     |

**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.

MBFSL did not conduct an independent assessment for the water related indicators.

4. Provide the following details related to water discharged:

| Parameter  | FY 2025       | FY 2024       |
|--|---------------|---------------|
| <b>Water discharge by destination and level of treatment (in kiloliters)</b> |               |               |
| (i) To Surface water   | 0             | 0             |
| - No treatment   |               |               |
| - With treatment – please specify level of treatment                         |               |               |
| (ii) To Groundwater  | 0             | 0             |
| - No treatment   |               |               |
| - With treatment – please specify level of treatment                         |               |               |
| (iii) To Seawater  | 0             | 0             |
| - No treatment   |               |               |
| - With treatment – please specify level of treatment                         |               |               |
| (iv) Sent to third parties   | 0             | 0             |
| - No treatment   |               |               |
| - With treatment – please specify level of treatment                         | 0             | 0             |
| (v) Others (Public Sewers)   | 51,779        | 82,834        |
| - No treatment   | 0             | 0             |
| - With treatment – secondary   | 51,779        | 82,834        |
| <b>Total water discharged (in kiloliters)</b>                                | <b>51,779</b> | <b>82,834</b> |

**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.

MBFSL did not conduct an independent assessment for the water discharge indicators.

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

MBFSL is dedicated to recycling wastewater and has implemented water efficiency measures, resulting in reduced water consumption per rupee. The company's offices and plants adhere to the consent to operate (CTO) conditions.

**6. Provide details of air emissions (other than GHG emissions) by the entity, in the following format.**

| Parameter                           | Please specify unit | FY 2025 | FY 2024 |
|-------------------------------------|---------------------|---------|---------|
| NOx                                 | MG/nM3              | 146.85  | 164.13  |
| SOx                                 | MG/nM3              | 19.82   | 16.18   |
| Particulate matter (PM)             | MG/nM3              | 55.94   | 37.60   |
| Persistent organic pollutants (POP) | N/A                 | -       | -       |
| Volatile organic compounds (VOC)    | N/A                 | -       | -       |
| Hazardous air pollutants (HAP)      | N/A                 | -       | -       |
| Others- please specify              | N/A                 | -       | -       |

The air emissions values are reported to the State Pollution Control Board as required. The evaluation is conducted by a third party agency. We are under permissible levels and the absolute values will be reported in subsequent years.

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

MBFSL conducts independent stack emission assessment by an external agency for all the diesel generators and ovens used at the plant locations. This exercise is conducted half yearly by the third party on site at each plant location

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

| Parameter  | Please specify units   | FY 2025   | FY 2024   |
|--|--|-----------|-----------|
| <b>Total Scope 1 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)                                 | Metric tonnes of CO <sub>2</sub> equivalent                      | 22,024.77 | 17,229.55 |
| <b>Total Scope 2 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)                                 | Metric tonnes of CO <sub>2</sub> equivalent                      | 25,093.14 | 22,092.36 |
| <b>Total Scope 1 and Scope 2 emissions per rupee of turnover</b><br>(Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)  | Metric tonnes of CO <sub>2</sub> equivalent per INR Million      | 2.51      | 2.42      |
| <b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b><br>(Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP) | Metric tonnes of CO <sub>2</sub> equivalent per USD Million      | 56.76     | 54.24     |
| <b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b>  | Metric tonnes of CO <sub>2</sub> equivalent per MT of production | 0.26      | 0.21      |

**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**

In the current reporting year, MBFSL did not conduct any independent assessment/ evaluation/assurance for the Scope 1 and Scope 2 emissions data.

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

MBFSL is committed to reducing energy consumption and emissions through its operations. The company consistently invests in advanced technologies and processes to improve efficiency sustainably. To facilitate emission reduction and energy efficiency, MBFSL has undertaken the following measures:

- At the Bhiwadi plant, MBFSL has installed diesel generators utilizing urea in the form of Diesel Exhaust Fluid (DEF). This is part of Selective Catalytic Reduction (SCR) technology, which converts harmful Nitrogen Oxide (NOx) into water vapor and carbon dioxide.

- The Noida plant employs dual fuel generators that operate using both diesel and natural gas, which has contributed to energy savings and emissions reduction.
- Solar power accounts for 9% of consumption, with plans to increase this percentage in the future.
- The company utilizes piped natural gas (PNG) at 50% of its plant locations and compressed natural gas (CNG) in most manufacturing processes to help reduce pollution.
- Energy-efficient LED lighting is used across all MBFSL premises.

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

| Parameter   | FY 2025                       | FY 2024         |
|---|-------------------------------|-----------------|
|   | Total Waste generated (in MT) |                 |
| Plastic waste (A)   | 1,072.99                      | 1,081.79        |
| E-waste (B)   | 0                             | 0               |
| Bio-medical waste (C)   | 0.59                          | 0.20            |
| Construction and demolition waste (D)   | 105.31                        | 259.00          |
| Battery waste (E)   | 0                             | 0               |
| Radioactive waste (F)   | 0                             | 0               |
| Other Hazardous waste. Please specify, if any. (G)  | 3.28                          | 1.68            |
| Other Non-hazardous waste generated (H). Please specify, if any.*<br>(Break-up by composition i.e. by materials relevant to the sector)                                       | 8,253.59                      | 8,242.49        |
| <b>Total (A+B + C + D + E + F + G + H)</b>  | <b>9,435.76</b>               | <b>9,585.16</b> |
| Waste intensity per rupee of turnover<br>(Total waste generated / Revenue from operations)<br>(MT/INR Million)  | 0.50                          | 0.59            |
| Waste intensity per rupee of turnover adjusted for Purchasing Power Parity<br>(PPP)<br>(Total waste generated / Revenue from operations adjusted for PPP)<br>(MT/USD Million) | 11.37                         | 13.22           |
| Waste intensity in terms of physical output<br>(MT/MT of production)  | 0.05                          | 0.05            |

**For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)**

| Category of waste               |                 |                 |
|---------------------------------|-----------------|-----------------|
| (i) Recycled                    | 9,326.58        | 9,324.28        |
| (ii) Re-used                    | -               | -               |
| (iii) Other recovery operations | -               | -               |
| <b>Total</b>                    | <b>9,326.58</b> | <b>9,324.28</b> |

MBFSL collaborates with authorized vendors across its locations for the safe disposal, recycling, and reuse of waste. The methods employed by MBFSL's partners include:

- **Plastic Waste:** Authorized vendors segregate and recycle plastic waste collected from all manufacturing units at dedicated facilities. The recycled plastic is then marketed for reuse by various industries. Byproducts from the recycling process are either safely disposed of or sold to the cement industry for further utilization.
- **Food Waste:** Vendors employ organic waste converters to recycle wet food waste into manure. Additionally, dry food waste and rejected food from manufacturing plants are repurposed by vendors to feed animals.

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

| Category of waste               |               |               |
|---------------------------------|---------------|---------------|
| (i) Incineration                | 0.59          | 0.20          |
| (ii) Landfilling                | 105.31        | 259.00        |
| (iii) Other disposal operations | -             | -             |
| <b>Total</b>                    | <b>105.90</b> | <b>259.20</b> |

MBFSL's authorized vendors across locations disposes off the waste safely if such waste cannot be recycled or reused.

\*Other non-hazardous waste includes food waste generated in the plants during the manufacturing process

**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.**

In the current reporting year, MBFSL did not conduct any independent assessment/ evaluation/assurance for the waste management data

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

For the last few years, MBFSL has adopted multiple measures across the locations to reduce the waste generated. The company has taken initiatives to reduce plastic consumption/wastage by removing use of plastic trays in some of the SKUs in the product portfolio. The company has ensured for the last few years that all the packaging input are recyclable, reusable or compostable. Additionally, the company has ensured to partner with vendors that are authorized by CPCB/SPCB, to collect the waste and to ensure that the waste generated by MBFSL is either recycled, reused or disposed off responsibly without harming the society and the environment.

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

| S. No.  | Location of operations/offices | Type of operations | Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any |
|---|--------------------------------|--------------------|--|
| All MBFSL facilities have obtained consent to operate from relevant authorities. As such, there are no locations owned or leased by MBFSL around/in the ecologically sensitive areas. |                                |                    |  |

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

| Name and brief details of project                                | EIA Notification No. | Date | Whether conducted by independent external agency (Yes / No) | Results communicated in public domain (Yes / No) | Relevant Web link |
|--|----------------------|------|---|--|-------------------|
| All MBFSL facilities are in compliance with the applicable laws. |                      |      |   |  |                   |

**13. Is the entity compliant with the applicable environmental law / regulations / guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act, and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:**

| S.No.  | Specify the law / regulation / guidelines which was not complied with | Provide details of the noncompliance | Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts | Corrective action taken, if any |
|--|---|--------------------------------------|---|---------------------------------|
| Yes, MBFSL's plants and offices adhere to the relevant environmental laws, regulations, and guidelines in India, including the Water (Prevention and Control of Pollution) Act, the Air (Prevention and Control of Pollution) Act, and the Environment Protection Act along with its rules. There have been no violations or penalties imposed by any government authority for non-compliance. |   |                                      |   |                                 |

**LEADERSHIP INDICATORS**

**14. Water withdrawal, consumption, and discharge in areas of water stress (in kiloliters):**

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

(i) Name of the area:

• Phillaur, Punjab

(ii) Nature of operations: Manufacturing

(iii) Water withdrawal, consumption, and discharge in the following format:

| Parameter   | FY 2025       | FY 2024       |
|---|---------------|---------------|
| <b>Water withdrawal by source (in kiloliters)</b>                                     |               |               |
| (i) To Surface water  | 0             | 0             |
| (ii) Groundwater  | 25,330        | 24,626        |
| (iii) Third party water   | 0             | 0             |
| (iv) Seawater / desalinated water   | 0             | 0             |
| (v) Others  | 0             | 0             |
| <b>Total volume of water withdrawal (in kiloliters)</b>                               | <b>25,330</b> | <b>24,626</b> |
| <b>Total volume of water consumption (in kiloliters)</b>                              | <b>9,350</b>  | <b>8,584</b>  |
| <b>Water intensity per rupee of turnover</b> (Water consumed / turnover)              | 0.50          | 0.53          |
| <b>Water intensity</b> (optional) – the relevant metric may be selected by the entity | -             | -             |
| <b>Water discharge by destination and level of treatment (in kiloliters)</b>          |               |               |
| (i) To Surface water  | 0             | 0             |
| - No treatment  | -             | -             |
| - With treatment – please specify level of treatment                                  | -             | -             |
| (ii) To Groundwater   | 0             | 0             |
| - No treatment  | -             | -             |
| - With treatment – please specify level of treatment                                  | -             | -             |
| (iii) To Seawater   | 0             | 0             |
| - No treatment  | -             | -             |
| - With treatment – please specify level of treatment                                  | -             | -             |
| (iv) Sent to third parties  | 0             | 0             |
| - No treatment  | -             | -             |
| - With treatment – secondary  | -             | -             |
| (v) Others (Public Sewers)  | 15,980        | 16,042        |
| - No treatment  | -             | -             |
| - With treatment – please specify level of treatment                                  | 15,980        | 16,042        |
| <b>Total water discharged (in kiloliters)</b>   | <b>15,980</b> | <b>16,042</b> |

**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.

MBFSL has not conducted the assurance on water indicators.

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

| Parameter  | Unit   | FY 2025  | FY 2024 |
|--|--|--|---------|
| <b>Total Scope 3 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available) | Metric tonnes of CO <sub>2</sub> equivalent                      | For this reporting year, MBFSL has not computed the scope 3 emissions. The company plans to evaluate the emissions and their intensity in the near future. |         |
| <b>Total Scope 3 emissions per rupee of turnover</b> (Total Scope 3 GHG emissions / Revenue from operations)   | Metric tonnes of CO <sub>2</sub> equivalent per INR Crore        |  |         |
| <b>Total Scope 3 emission intensity in terms of physical output</b>  | Metric tonnes of CO <sub>2</sub> equivalent per MT of production |  |         |

**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.

3. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Not applicable

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

| Sr. No | Initiative undertaken | Details of the initiative (Web-link, if any, may be provided along-with summary)   | Outcome of the initiative |
|--------|-----------------------|--|---------------------------|
| 1.     | Water Recycling       | MBFSL is committed to improve resource efficiency and reduce the impact of its operations on society and environment. 6 out of 7 facilities have water recycling plants which recycles total water consumed. | -                         |
| 2.     | Renewable Energy      | MBFSL has invested in solar electricity and focuses on increasing its solar power capacity   | -                         |

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.

MBFSL has a business continuity and disaster management plan, and the same is also available on the website of the Company [www.bectorfoods.com](http://www.bectorfoods.com)

6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard?

MBFSL is in the process of formulating a structured strategy to integrate sustainability considerations across its supply chain and actively engage value chain partners in adopting environmentally responsible practices.

7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts

MBFSL aims to strengthen sustainability across its supply chain through the implementation of its publicly available Supplier Code of Conduct, which outlines expectations related to environmental compliance, emissions management, resource efficiency, and waste handling. The company is working towards establishing a structured framework to evaluate key suppliers against defined ESG criteria and enhance alignment with responsible sourcing practices.

## 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:

Three (3)

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

| S. No. | Name of the trade and industry chambers/ associations  | Reach of trade and industry chambers/ associations (State/National) |
|--------|--|---|
| 1      | Chamber of Industrial and Commercial Undertaking       | State   |
| 2      | Confederation of Indian Industry                       | National  |
| 3      | Federation of Indian Chambers of Commerce and industry | National  |

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

| Name of authority | Brief of the case                                       | Corrective action taken |
|-------------------|---|-------------------------|
|                   | MBFSL did not engage in any anti-competitive practices. |                         |

**LEADERSHIP INDICATORS****3. Details of public policy positions advocated by the entity:**

| S. No.   | Public policy advocated | Method resorted for such advocacy | Whether information available in public domain? (Yes/No) | Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify) | Web Link, if available |
|--|-------------------------|-----------------------------------|--|---|------------------------|
| MBFSL does not advocate for any specific public policy positions. The entity maintains a neutral stance and does not promote or endorse particular policy agendas. |                         |                                   |  |   |                        |

**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 FY 2025**

| Name and brief details of project  | SIA Notification No. | Date of notification | Whether conducted by independent external agency (Yes / No) | Results communicated in public domain (Yes / No) | Relevant Web link |
|--|----------------------|----------------------|---|--|-------------------|
| In the reporting period, there were no projects undertaken by MBFSL that required Social Impact Assessments (SIA). |                      |                      |   |  |                   |

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

| S.No.          | Name of Project for which R&R is ongoing | State | District | No. of Project Affected Families (PAFs) | % of PAFs covered by R&R | Amounts paid to PAFs in the FY (In INR) |
|----------------|--|-------|----------|---|--------------------------|---|
| Not Applicable |  |       |          |   |                          |   |

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

MBFSL engages with various community groups to assess needs at the grassroots level on a regular basis. This interaction allows the community to express their needs and helps the company improve the efficiency of its community programs. Community members are given opportunities to voice their concerns, complaints, or any grievances affecting them. In the current reporting year, no grievances were raised by any community groups during the CSR activities.

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

|  | FY 2025 | FY 2024 |
|--|---------|---------|
| Directly sourced from MSMEs/ small producers | 13.60%  | 22%     |
| Sourced directly from within India           | 36.30%  | 31%     |

**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 | FY 24  |
|--------------|---------|--------|
| Rural        | 83.45%  | 89.75% |
| Semi-urban   | 6.26%   | 1.39%  |
| Urban        | 6.95%   | 6.85%  |
| Metropolitan | 3.34%   | 2.02%  |

## LEADERSHIP INDICATORS

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

| Details of negative social impact identified | Corrective action taken |
|--|-------------------------|
| Not applicable                               |                         |

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

| S.No.          | State | Aspirational District | Amount spent (In INR) |
|----------------|-------|-----------------------|-----------------------|
| Not applicable |       |                       |                       |

3. a. Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)

No. MBFSL is committed to collaborate with local suppliers and MSME's to procure a large percentage of the raw materials used based on quality and rates.

- b. From which marginalized /vulnerable groups do you procure?

Not Applicable

- c. What percentage of total procurement (by value) does it constitute?

Not Applicable

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

| S.No.          | Intellectual Property based on traditional knowledge | Owned/ Acquired (Yes/No) | Benefit shared (Yes / No) | Basis of calculating benefit share |
|----------------|--|--------------------------|---------------------------|------------------------------------|
| Not Applicable |  |                          |                           |                                    |

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

| Name of authority | Brief of the Case | Corrective action taken |
|-------------------|-------------------|-------------------------|
| Not Applicable    |                   |                         |

6. Details of beneficiaries of CSR Projects:

| S. No. | CSR Project | No. of persons benefitted from CSR Projects | % Of beneficiaries from vulnerable and marginalized groups |
|--------|-------------|---|--|
|--------|-------------|---|--|

In fiscal year 2024, the Company launched several CSR initiatives, including organizing mobile health camps in Rajpura, providing primary healthcare services to low-income communities in Noida, and supporting health and environmental awareness programs focused on women and children in rural areas. Likewise, in fiscal year 2025, the Company donated funds to initiatives promoting education and healthcare, providing support to the Shri Mata Vaishno Devi Charitable Society and other recognized educational and healthcare institutions. These contributions targeted improving educational access and healthcare services for underserved communities. However, the specific number of beneficiaries and the proportion of individuals from vulnerable and marginalized groups remain undetermined.

## 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

MBFSL has a process in place to receive and address product quality complaints via email and customer service phone numbers. Additionally, on the company's official website, there is a webpage for grievances.

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

All the products are labeled with FSSAI logo and related information has been given on pack label as required about the use of the product. Recycle logo is also marked on pack labels

| State   | As a percentage to total turnover   |
|---|---|
| Environmental and social parameters relevant to the product | Packaging films and laminates used by company are 100% recyclable. Company is registered with CPCB and involved in EPR activity and meeting/ complying 100% targets of plastic waste recycling as per CPCB year wise defined targets/guidelines thru outsourcing. |
| Safe and responsible usage                                  | Cartons and Duplexes used are made from paper having up to 70% recycled content and are 100% recyclable.  |
| Recycling and/or safe disposal                              | Plastic trays used are made from plastic film having up to 30% recycled content and are 100% recyclable.  |

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

|                                | FY 2025                  |                                   |         | FY 2024                  |                                   |         |
|--------------------------------|--------------------------|-----------------------------------|---------|--------------------------|-----------------------------------|---------|
|                                | Received during the year | Pending resolution at end of year | Remarks | Received during the year | Pending resolution at end of year | Remarks |
| Data privacy                   | 0                        | NA                                | NA      | 0                        | NA                                | NA      |
| Cyber-security                 | 0                        | NA                                | NA      | 0                        | NA                                | NA      |
| Delivery of essential services | 0                        | NA                                | NA      | 0                        | NA                                | NA      |
| Restrictive trade practices    | 0                        | NA                                | NA      | 0                        | NA                                | NA      |
| Unfair trade practices         | 0                        | NA                                | NA      | 0                        | NA                                | NA      |

#### 4. Details of instances of product recalls on accounts of safety issues

|                   | Number | Reason for recall |
|-------------------|--------|-------------------|
| Voluntary recalls | 0      | -                 |
| Forced recalls    | 0      | -                 |



**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, MBFSL have a policy on cyber security and risks related to data privacy. MBFSL continuously educates the users about security threats and have ZTNA, SEG & ATP (Advanced Threat Protection) implemented. The company has end point security and latest antivirus implemented, all the systems are equipped with Anti-Virus Software. Moreover, all the applications are on cloud and there are relevant policies and procedures in place and the same is also available on the website of the Company [www.bectorfoods.com](http://www.bectorfoods.com).

**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

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

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

a. Number of instances of data breaches:

MBFSL had no security threat reported during the reporting period FY 2024-2025.

b. Percentage of data breaches involving personally identifiable information of customers:

Not Applicable, since there were no data breaches.

c. Impact, if any, of the data breaches

Not Applicable, since there were no data breaches

**LEADERSHIP INDICATORS**

**8. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).**

MBFSL official website has detailed out all the information related to the entire product portfolio

<https://www.bectorfoods.com/brands>

**9. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.**

MBFSL markets its products responsibly and complies with all the regulations on the labelling of products. Through corporate responsibility activities, they interact with customers on health and nutrition-related topics from time to time.

**10. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.**

Not applicable

**11. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)**

Yes, the company is dedicated to offering products and services of the highest quality. The company strives to employ sustainably sourced ingredients in its ever-expanding product portfolio. For its products and the declared product, the company used high hygiene standards, benchmarked manufacturing practices, and robust quality assurance procedures.

The shelf life is determined by the applicable laws. The company complies with all applicable rules and voluntary codes governing marketing communications, including advertising, promotion, and so on. The company also makes an attempt to educate users on how to use its products responsibly. Furthermore, the company has a dedicated consumer complaint process to reply to customer enquiries and product comments in order to continuously enhance its products.