



## Mirza International Limited

Registered & Head Office :  
A-71, Sector-136, Noida,  
Uttar Pradesh, India- 201301  
Ph. +91 0120 7158766  
CIN : L191 29UP1979PLC004821  
Email : marketing@mirzaindia.com  
Website : www.mirza.co.in

July 2, 2025

<b>BSE Limited</b> Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai 400 001  <b>Scrip Code: 526642</b>	<b>National Stock Exchange of India Limited</b> Exchange Plaza, Plot No. C/1, G Block, Bandra Kurla Complex, Bandra (East), Mumbai 400 051 <b>NSE symbol: MIRZAIN</b>
---	---

Dear Sir(s),

**Sub.: Business Responsibility and Sustainability Report for the financial year 2024-25**

This is to inform you that in terms of Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report (BRSR) for FY 2024-25. The BRSR also forms part of the Annual Report for the FY 2024-25, submitted to the exchange vide letter dated July 2, 2025.

This is for your information and record please.

Thanking you,

Yours faithfully,  
For **Mirza International Limited**

**Harshita Nagar**  
**Company Secretary & Compliance Officer**

Encl.: As above.



# Business Responsibility & Sustainability Report

## Section A: General Disclosures

### Section B: Management and process disclosures

### Section C: Principle -wise performance disclosures

- Principle 1** Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent, and accountable
- Principle 2** Businesses should provide goods and services in a manner that is sustainable and safe
- Principle 3** Businesses should respect and promote the well-being of all employees, including those in their value chains
- Principle 4** Businesses should respect the interests of and be responsive to all its stakeholders
- Principle 5** Businesses should respect and promote human rights
- Principle 6** Businesses should respect and make efforts to protect and restore the environment
- Principle 7** Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
- Principle 8** Businesses should promote inclusive growth and equitable development
- Principle 9** Businesses should engage with and provide value to their consumers in a responsible manner

## Section A: General Disclosures

### I. Details of listed entity

- Corporate Identity Number (CIN) of the Company:** L19129UP1979PLC004821
- Name of the Company:** Mirza International Limited
- Year of Incorporation:** 1979
- Registered Office Address:** A 71, Sector 136, Noida 201 301
- Corporate Address:** A 71, Sector 136, Noida 201 301
- Email:** [compliance@mirzaindia.com](mailto:compliance@mirzaindia.com)
- Telephone:** +91 0120 7158766
- Website:** [www.mirza.co.in](http://www.mirza.co.in)
- Financial Year (FY) for which reporting is being done:** 2024-25
- Name of the Stock Exchange(s) where shares are listed:** BSE Limited (BSE), National Stock Exchange of India Limited (NSE)
- Paid-up Capital:** ₹ 27,64,03,800
- Name and contact details (telephone, e-mail address) of the person who may be contacted in case of any queries on the BRSR report:** Name: Mr. V. T. Cherian and Ms. Harshita Nagar, Telephone: +91 120 7158766 E-mail Id: [compliance@mirzaindia.com](mailto:compliance@mirzaindia.com)
- Reporting boundary:** Disclosure made in this report are on standalone basis and pertain only to Mirza International Limited.

## II. Products/ Services

### 14. Details of business activities (accounting for 90% of the entity's turnover):

Sr. No	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing and sale of Leather and Footwear	Mirza International is a leading manufacturer of leather and leather footwear	100%

### 15. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

Sr. No.	Product / Service	NIC Code	% of total Turnover contributed
1.	Manufacturing of Leather	15115, 15119	9.91%
2.	Manufacturing and Sale of Footwear	15201, 15209	89.01%

## III. Operations

### 16. Number of locations where plants and/ or operations/ offices of the entity are situated:

Location	Number of plants	Number of offices	Total
National	4	1	5
International	-	1	1

### 17. Markets served by the entity:

#### a. Number of locations

Locations	Number
National	5
International	18

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

84.39%

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

Mirza International is acknowledged as a global destination for finished leather and leather footwear. We serve the products to End User and Reseller / Traders.

## IV. Employees

### 18. Details as at the end of Financial Year:

#### a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
<b>Employees</b>						
1.	Permanent (D)	518	492	95%	26	5%
2.	Other Than Permanent (E)	12	12	100%	-	-
3.	Total employees (D + E)	530	504	95%	26	5%
<b>Workers</b>						
1.	Permanent (F)	918	903	98.36%	15	1.64%
2.	Other Than Permanent (G)	1,346	1,027	76.30%	319	23.70%
3.	Total Workers (F+G)	2,264	1,930	85.25%	334	14.75%

b. Differently abled Employees and workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
<b>Differently Abled Employees</b>						
1.	Permanent (D)	-	-	-	-	-
2.	Other Than Permanent (E)	-	-	-	-	-
3.	Total differently abled employees (D + E)	-	-	-	-	-
<b>Differently Abled Workers</b>						
1.	Permanent (F)	-	-	-	-	-
2.	Other Than Permanent (G)	-	-	-	-	-
3.	Total differently abled workers (F + G)	-	-	-	-	-

19. Participation / Inclusion / Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	10	1	10%
Key Management Personnel	2	1	50%

20. Turnover rate for permanent employees and workers

	FY 2024-25			FY 2023-24			FY 2022-23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	2.2%	8.7%	2.5%	1.02%	12.50%	1.38%	134.60%	149.43%	135.06%
Permanent Workers	23.1%	33.3%	23.00%	3.08%	9.09%	3.20%	79.3%	169.54 %	87.76%

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

21. (a) Names of holding / subsidiary / associate companies / joint ventures

Sr. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Genesis Brands Private Limited	Subsidiary	100%	No. The BRSR is for MIL standalone only.
2.	RTS Fashion Limited	Subsidiary	100%	
3.	Mirza (U.K.) Limited	Subsidiary	100%	

VI. CSR Details

22. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes  
(ii) Turnover (₹ in Lakhs): ₹ 56,958.40  
(iii) Net worth (₹ in Lakhs): ₹ 46,375

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2024-25			FY 2023-24		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	-	-	-	-	-	-
Investors (other than shareholders)	Yes	-	-	-	-	-	-
Shareholders	Yes	62	-	-	86	-	-
Employees and Workers	Yes	-	-	-	-	-	-
Customers	Yes	60	-	-	120	-	-
Value Chain Partners	Yes	-	-	-	-	-	-

Web-link for Grievance Redressal policies:

<https://mirza.co.in/corporate.php?id=po> (Vigil Mechanism Link)

<https://mirza.co.in/financial.php?id=is> (Shareholders Support)

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

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format.

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Regulatory Compliance	Risk	Failure to comply with rapidly changing regulatory requirements can result in adverse impact for the Company and erode stakeholders' trust. Evolving environmental and social regulations present a risk of potential non-compliance which, if not met, can result in fines, penalties and adverse impact on brand reputation.	The Company is committed to promote a culture of compliance within the organisation supported by a zero-tolerance policy and has a robust set of environmental, social and governance related policies in place. Disciplinary procedures have been defined and measures are undertaken such as training and awareness generation on Company's Code of Conduct to prevent incidents of non-compliance. Regulatory compliances across businesses are monitored at defined frequencies, including annual third-party audits to identify and correct any non-conformities.	Negative

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2.	Health and Safety	Risk	The Company is engaged in manufacturing of leather and leather footwear. Owing to the nature of operations, health and safety is identified as a potential risk.	Health and Safety is one of the key priorities for MIL. The Company is committed to strengthen health and safety systems and processes for preventing any safety incidents. Safety, Health and well-being programmes and trainings are organised for entire workforce.	Negative
3.	Water and Waste effluents	Risk	The waste effluent released from the processing of leather at our tannery, may have potential risk.	We have implemented sustainable practices at our tannery which is recognised as amongst the most modernised and largest tanneries in India. By using high-quality tanning drums, we have been able to save a substantial amount of water and reduce energy consumption. The effluent treatment plant of 1.65 MLD capacity also ensures efficient effluent collection and 100% recovery of chrome, an effluent that if released can cause health hazards. The exhaust chromeliqor is processed, sludge is recovered and subsequently sold to authorised chemical vendors to prevent groundwater contamination. The released wastewater is then treated before it is discharged while chrome and other solid waste matter are disposed of in an environmentally safe and efficient manner.	Negative
4.	Energy Efficiency	Opportunity	India has witnessed a rapid growth in green infrastructure driven by Government led policies, incentives and targeted initiatives. Similar trends are observed with several international standards, showing inclination towards sustainable urban infrastructure and energy efficient buildings.	The Company believes in conservation of energy. Thus, installation of energy efficient LED lights by replacing high energy consuming lights. Increasing the awareness of energy saving within the organisation to avoid the wastage of energy and Continuously monitoring the energy parameters such as maximum demand, power factor, load factor on regular basis. The Company has installed solar plants with a capacity of 3,750 KW at our plant locations that generate an average of 14,500 units of electricity each day.	Positive

Section B: Management and process disclosures									
Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Policy and management processes</b>									
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
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	<a href="https://mirza.co.in/corporate.php?id=po">https://mirza.co.in/corporate.php?id=po</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	HIGG FEM Certification – The sustainable Apparel Coalition BIS IS 17043 – Shoes for General Purposes								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company is committed to save a substantial amount of water and reduce energy consumption. The effluent treatment plant of 1.65 MLD capacity also ensures efficient effluent collection and 100% recovery of chrome, an effluent that if released can cause health hazards. The exhaust chromeliqor is processed, sludge is recovered and subsequently sold to authorised chemical vendors to prevent groundwater contamination. The released wastewater is then treated before it is discharged while chrome and other solid waste matter are disposed of in an environmentally safe and efficient manner.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Company has made significant progress during the reporting period towards achieving the targets.								
<b>Governance, leadership and oversight</b>									
7. Statement by Director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements	At Mirza International, caring for the environment and setting new benchmarks as an environmentally-responsible company are imprinted in our DNA. The focus on the 3 Rs— reduce, reuse, and recycle—indicates Mirza International's proactive approach to minimising waste and conserving resources. Our tannery has been rated by the LWG (Leather Working Group). LWG promotes sustainable business practices in the leather industry. This rating reflects our adherence to sustainable guidelines and benchmarks.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The Board of Directors of the Company assess various initiatives forming part of the Business Responsibility performance of the Company at least once a year.								
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 Risk Management Committee and Corporate Social Responsibility Committee which periodically evaluates the sustainability target of the Company and reviews it progress.								



10. Details of Review of NGRBCs by the Company:

Subject for review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Y	Y	Y	Y	Y	Y	Y	Y	Y	As a practice, Business Responsibility policies of the Company are reviewed periodically or on a need basis by Senior Leadership Team including the Managing Director. During this assessment, the efficacy of the policies is reviewed and necessary changes to policies and procedures are implemented.								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Y	Y	Y	Y	Y	Y	Y	Y	Y	The Company is in compliance with the existing regulations as applicable and a Statutory Compliance Certificate on applicable laws is provided by the Managing Director / Chief Financial Officer / Company Secretary to the Board of Directors.								

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.   
 The Company conducts periodic review of the policies internally by the Senior Management and Board.

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

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

**Section C: Principle wise performance disclosure**

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

**Essential Indicators**

**1. Percentage coverage by training and awareness programmes on any of the Principles during the FY:**

Segment	Total number of training and awareness programmes held	Topics/ principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors (BoDs)	6	<ul style="list-style-type: none"> <li>Regulatory Updates, Risk Management and Business Development</li> <li>Effective Planning and Decision-Making</li> </ul>	100%
Key Managerial Personnel (KMPs)	2	<ul style="list-style-type: none"> <li>MIL Code of Conduct</li> <li>Prevention of Sexual Harassment at Workplace</li> <li>SEBI (Prohibition of Insider Trading) Regulations, 2015</li> </ul>	100%

Segment	Total number of training and awareness programmes held	Topics/ principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Employees other than BoDs & KMPs	6	<ul style="list-style-type: none"> <li>Building Consensus</li> <li>Enhancing Group Dynamics</li> <li>MIL Code of Conduct.</li> <li>Prevention of Sexual Harassment at Workplace</li> <li>Health, Safety, Security and Environment</li> <li>Environment Management</li> <li>Awareness on Standard Operating Procedures for safety</li> <li>Electrical Safet</li> <li>Emergency Response Management.</li> <li>Safety Hazard Identification and Risk Assessment</li> </ul>	100%
Workers	6	<ul style="list-style-type: none"> <li>Prevention of Sexual Harassment at Workplace</li> <li>Health, Safety, Security and Environment</li> <li>Environment Management</li> <li>Awareness on Standard Operating Procedures for safety</li> <li>Electrical Safety</li> <li>Emergency Response Management</li> <li>Safety Hazard Identification and Risk Assessment</li> </ul>	100%

**2. Details of fines/ penalties/ punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by Directors/ KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the FY 2024-25:**

There were no instances of any material (monetary and non-monetary) fines/ penalties/ punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by Directors/ KMPs) with regulators/ law enforcement agencies/ judicial institutions in FY 2024- 25.

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

Not Applicable

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

The Company's policies on Ethics, Transparency and Accountability along with the Code of Conduct, is applicable to all individuals working in the Company and its subsidiaries. For the foreign subsidiary, the code is applicable in line with the local requirements prevailing in the country of operation. The Company encourages its business partners to follow the code. The Anti-Corruption and Anti-Bribery Policy forms part of Company's Code of Conduct and Business Responsibility and Sustainability Policy. <https://mirza.co.in/corporate.php?id=cc>

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

	FY 2024-25	FY 2023-24
Directors		
KMPs		
Employees		
Workers		

There have been no cases involving disciplinary action taken by any law enforcement agency for bribery / corruption charges against Directors / KMP / employees / workers brought to the Company's attention.

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

	FY 2024-25		FY 2023-24	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	-	-	-	
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	-	-	-	

**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 2024-25	FY 2023-24
Number of days of accounts payable	38	52

**9. Open-ness of business**

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 2024-25	FY 2023-24
Concentration of Purchases	Purchases from trading houses as % of total purchases	39.15%	23.65%
	Number of trading houses where purchases are made from	24	23
	Purchases from top 10 trading houses as % of total purchases from trading houses	12.48%	20.19%
Concentration of Sales	Sales to dealers / distributors as % of total sales	18.16%	16.95%
	Number of dealers / distributors to whom sales are made	12	19
	Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	18.15%	16.58%
Share of RPTs in	Purchases (Purchases with related parties / Total Purchases)	24.59%	30.20%
	Sales (Sales to related parties / Total Sales)	16.82%	15.73%
	Loans & advances (Loans & advances given to related parties / Total loans & advances)	0.29%	67.60%
	Investments (Investments in related parties / Total Investments made)	72.91%	52.38%

**Leadership Indicators**

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

The Company conducts business in an ethical, fair, legally, socially, and environmentally responsible manner. The Company's Business Partners are an integral part of the ecosystem, and the Company encourages the Business Partners to be responsible corporate citizens.

All the agreements/contracts/purchase orders entered by the Company with the business partners includes stated confirmation on the above-mentioned aspects. The process of holding discussions and conducting awareness sessions with our value chain partners on these principles has been initiated.

**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.**

The Board of Directors of the Company confirm compliance of Code of Conduct wherein affirmation is also obtained to avoid conducting the Company's business with a relative, or with a business in which a relative of a Director is associated in any significant role. Further, the Company's Policy on Related Party Transactions lays down the procedures to be followed for identification, approval and disclosure of all transactions between the Company and related parties. The Policy prohibits any Director who may have a potential conflict of interest in any Related Party Transaction, to participate in discussions or vote on such transactions.

**Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe Essential Indicators**

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

	FY 2024-25	FY 2023-24	Details of improvements in environmental and social impacts
R & D	15.00%	40.23%	Investment in R&D and CAPEX projects like development of high productivity catalyst and machinery, installation of solar plants to further reduce and save power energy, sustainability and environmental protection.
Capex	4.63%	59.77%	

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

(Yes/No) Yes.

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

The Company keeps the integration of Social, Ethical and Environmental performance factors for selection of suppliers including transportation. The Company has worked towards embedding sustainability throughout its inbound supply chain and will continue to do so. For maintaining sustainability of supply line, the Company prefers indigenous sourcing wherein locally available raw materials are generally used by the Company.

**2. 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.**

The Company has a proper mechanism to recycle products and waste. The hazardous waste are re-used by the tannery division and all non-hazardous waste generated, are recycled by the entity.

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

Not Applicable

**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?**

The Company has not yet conducted LCA for its product and is under process.

**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.**

N.A.

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	Recycled or re-used input material to total material	
	FY 2024-25	FY 2023-24
Soles	5% to 15%	5% to 15%

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:

	FY 2024-25			FY 2023-24		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	-	-	-	-	-	-
E-waste	0.01	-	-	0.04	-	-
Hazardous waste	404.33	-	-	428.84	-	-
Other waste	-	1,287.61	-	-	1,760.76	-

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category.  
Not Applicable

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

**Essential Indicators**

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

Category	Total (A)	Health Insurance		Accident Insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
<b>Permanent Employees</b>											
Male	492	492	100%	492	100%	Nil	-	Nil	-	Nil	-
Female	26	26	100%	26	100%	Nil	-	Nil	-	Nil	-
Total	518	518	100%	518	100%	Nil	-	Nil	-	Nil	-
<b>Other than Permanent Employees</b>											
Male	12	12	100%	12	100%	Nil	-	Nil	-	Nil	-
Female	-	-	-	-	-	Nil	-	Nil	-	Nil	-
Total	12	12	100%	12	100%	Nil	-	Nil	-	Nil	-

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

Category	Total (A)	Health Insurance		Accident Insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
<b>Permanent workers</b>											
Male	903	903	100%	903	100%	-	-	-	-	-	-
Female	15	15	100%	15	100%	-	-	-	-	-	-
Total	918	918	100%	918	100%	-	-	-	-	-	-
<b>Other than Permanent workers</b>											
Male	1,027	1,027	100%	1,027	100%	-	-	-	-	-	-
Female	319	319	100%	319	100%	-	-	Nil	-	-	-
Total	1,346	1,346	100%	1,346	100%	-	-	Nil	-	-	-

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

	FY 2024-25	FY 2023-24
Cost incurred on wellbeing measures as a % of total revenue of the Company	2.08%	2.08%

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

Benefits	FY 2024-25			FY 2023-24		
	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.)
P.F.	83.04%	95.61%	Y	85.08%	96.75%	Y
Gratuity	78.55%	97.23%	Y	75.90%	94.46%	Y
ESI	53.23%	96.36%	Y	60.03%	95.17%	Y

3. Accessibility of workplaces

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

Yes.

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.

N.A.

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	N.A.	N.A.	N.A.	N.A.
Female	100%	100%	100%	100%
Total	100%	100%	100%	100%

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	The Company has a robust and detailed Grievance Redressal Mechanism with the overarching goal of protecting its employees and Directors. Procedures have been put in place to ensure that the process of filing a complaint, investigation and finally reaching an acceptable judgement is handled professionally and confidentially. Employees are encouraged to resolve the issues informally with respective line manager / HOD / HR Business Partner.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

7. Membership of employees and worker in association(s) or Unions recognised by the listed entity: The Company does not have any trade unions.

8. Details of training given to employees and workers:

Category	FY 2024-25				FY 2023-24					
	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)	% (B/A)		No. (E)	% (E/A)	No. (F)	% (F/A)
<b>Employees</b>										
Male	492	492	100%	492	100%	503	503	100%	503	100%
Female	26	26	100%	26	100%	20	20	100%	20	100%
Total	518	518	100%	518	100%	523	523	100%	523	100%
<b>Workers</b>										
Male	903	903	100%	903	100%	1,118	1,118	100%	1,118	100%
Female	15	15	100%	15	100%	21	21	100%	21	100%
Total	918	918	100%	918	100%	1,139	1,139	100%	1,139	100%

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D/CA)
<b>Employees</b>						
Male	492	492	100%	503	503	100%
Female	26	26	100%	20	20	100%
Total	518	518	100%	523	523	100%
<b>Workers</b>						
Male	903	903	100%	1,118	1,118	100%
Female	15	15	100%	21	21	100%
Total	918	918	100%	1,139	1,139	100%

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?

The Company has implemented health and safety management system across the organisation. The Company believes that providing a safe and healthy work environment is essential for employee well-being, and that implementing best practices in occupational health and safety has a direct impact on overall performance. It aids not only in attracting good talents but also retaining those employees.

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

The Company has a well-developed group wide procedure for identification of work-related hazards, on routine and non-routine basis, as defined by its Management System Framework (MSF). Identification of safety related hazards is the responsibility at all levels of leadership in their respective areas of responsibility. Health and safety audits are conducted for the manufacturing units by independent agencies. Risk assessments are reviewed on a yearly basis for any incidents reported, or based on enforcement agency, insurers or auditor's requirement, request received from the safety committee, any changes/ modifications made to the process or safety standards or legal requirement. Recommendations are implemented across the business units to prevent recurrence of similar incidents.

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

Yes. The Company has a well-defined Standard Operating Procedure (SOP) for incident reporting, classification and investigation for any incidents related to health and safety. This process allows employees to report any work-related hazards and outlines the mechanism for recording and investigating an incident, recommending corrective and preventive actions and to communicate the lessons learned to prevent recurrence of similar incidents.

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

Yes, the Company provides access to non-occupational medical and healthcare services to employees, such as:

- Medical camps are organised in collaboration with healthcare providers;
- Trainings are organised periodically through HR facilitations on promoting good health and well-being
- Medical checkup at Mirza Charitable Hospital Limited

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

Safety Incident/Number	Category	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	-	-
	Workers	-	-
Total recordable work-related injuries	Employees	-	-
	Workers	-	-
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

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

The Company upholds health, safety and security as a core value in the conduct of its business and is committed to creating a zero-harm workplace. MIL's commitment to health and safety is reinforced by its Occupational Health and Safety Policy. The policy is applicable to entire operations including all employees as well as contractors.

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

	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	-	-	-	-	-	-
Health & Safety	-	-	-	-	-	-

14. Assessments for the year:

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

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

The Company is committed to ensure safety of its employees, and take necessary actions whenever possible. There were no major safety related incidents or concerns arising from health and safety assessments. However, there were a few near miss incidents and first aid cases which were investigated and closed with necessary Corrective and Preventive Actions.

**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

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

Deposit of statutory dues and filling of returns are done and cross-checked by the Company system with data available on government portals. In case of any deficiency / mismatch, the respective team takes up the issue for review and corrections.

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

	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 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
Employees	-	-	-	-
Workers	-	-	-	-

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) Yes, the Company consistently invests in human capital development, which involves developing modern skills and competencies and providing employees with a variety of experiences. These improve workforce employability and allow for a smooth transfer to alternative opportunities if desired.

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	-
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.

At Mirza, stakeholder engagement is an integral part of its operations. The Company's objective is to create long-term sustainable value for all the stakeholders associated with its business, including investors, employees, customers, suppliers and business partners, Government and communities. To this end, it is vital for MIL to develop an understanding of the stakeholders' needs, concerns and expectations. MIL strives to achieve this through effective collaboration and regular interaction with all its key stakeholder groups.

During stakeholder identification stage, we consider the Company's positive and negative impacts and which stakeholder groups are either affected by or interested in the same. In the next stage, we prioritise the stakeholder groups that can significantly influence the Company's decision-making process and its operations. We have identified external and internal stakeholders group. Our key external stakeholders include shareholders/ investors, government regulators, customers, local communities, suppliers, and NGOs (Non-Government Organisation), while our key internal stakeholders are comprised of our employees, contractual employees and senior management.

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 & Marginalised 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 & Workers	No	Emails, SMS, Meetings, Surveys, Feedback, Letters, Website	Ongoing, Need-Based	<ul style="list-style-type: none"> <li>To understand employee needs and opinions</li> <li>To keep employees informed about the organisation's plans and procedures</li> <li>Scope of learning and career development</li> <li>Remuneration and benefits</li> <li>Occupational health and safety</li> </ul>
Investors	No	Stock exchange intimations Newspapers, Investor presentations, emails, SMS and Website, Annual Report, Chairman's speech, NSE Electronic Application Processing System (NEAPS), BSE Listing Centre, SEBI Complaints Redress System (SCORES)	Annually, Monthly, Quarterly, Need based, Real-time	<ul style="list-style-type: none"> <li>To keep investors updated about the organisations performance and other corporate developments</li> <li>Collate queries and feedback from investors to understand their requirements.</li> </ul>

Stakeholder Group	Whether identified as Vulnerable & Marginalised 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
Customers	No	Emails, Phone Calls, Meetings, Surveys, Web Portals, Newspapers	Annually, Monthly, Need-based, Real-time	<ul style="list-style-type: none"> <li>To provide better service to customers and address their commercial and technical issues</li> <li>To sync MIL's plans with customer growth plans</li> <li>Respond to customer demands and expectations</li> <li>Improve customer experience, product and service quality</li> </ul>
Suppliers	No	Meetings, Annual Reports or Compliance Filings	Real-time, Need-based	<ul style="list-style-type: none"> <li>To improve service levels from the suppliers and address their commercial issues</li> <li>Long-term business relations and growth Opportunities</li> <li>Effective information dissemination, technical knowledge exchange and other collaborations</li> </ul>
Communities	Yes	Meetings, Field visits by programme teams,	Quarterly, Ongoing	<ul style="list-style-type: none"> <li>Need Assessment</li> <li>Project planning</li> <li>Training and Capacity building</li> <li>Monitoring, reviews and learning</li> </ul>
Government & Regulatory Authorities	No	Website / portal, Emails, Filings	Need-based including calendar-based compliances - quarterly, half-yearly, annually	<ul style="list-style-type: none"> <li>To ensure compliance and seek approval wherever necessary</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.

The Board of Directors (BOD) through its various committees obtains feedback as well as oversees the implementation of ESG initiatives and performance.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Yes, the Company periodically undertakes consultation with key stakeholder groups as part of the materiality assessment exercise. As part of this exercise, consultation is carried out with key stakeholders to seek their feedback for identifying and prioritising material ESG issues and incorporate their concerns and expectations in the materiality assessment. Therefore, feedback received through stakeholder consultation is analysed to prioritise the ESG issues significant for business.

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

The Company engages with vulnerable and marginalised communities through its social arm – Mirza Foundation and Mirza Charitable Hospital Limited. These social arms periodically undertakes need assessment to identify the needs of communities around its area of operations to design CSR and community development programmes. Further, it regularly engages with marginalised communities as part of its programmes to understand their concerns and assess the impact of its interventions, to further strengthen the programmes. Underprivileged communities residing around in the area of operations often lack access to basic healthcare facilities. The Company is therefore, undertaking several initiatives to provide affordable and accessible healthcare services to the marginalised groups such as construction workers, daily wage earners, slum dwellers and underprivileged, in partnership with organisations having domain expertise. As part of these interventions, The Company has organised health camps in various locations in Unnao, Kanpur.

**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 2024-25			FY 2023-24		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
<b>Employee</b>						
Permanent	518	518	100%	523	523	100%
Other than Permanent	12	12	100%	12	12	100%
Total employee	530	530	100%	535	535	100%
<b>Worker</b>						
Permanent	918	918	100%	1,139	1,139	100%
Other than Permanent	1,346	1,346	100%	1,416	1,416	100%
Total workers	2,264	2,264	100%	2,555	2,555	100%

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

Category	FY 2024-25					FY 2023-24				
	Total (A)	Equal to minimum wages		More than minimum wages		Total (D)	Equal to minimum wages		More than minimum wages	
		No. (B)	%(B/A)	No. (C)	%(C/A)		No. (E)	%(E/A)	No. (F)	%(F/A)
<b>Employees</b>										
Permanent	518	-	-	518	100%	523	-	-	523	100%
Male	492	-	-	492	100%	503	-	-	503	100%
Female	26	-	-	26	100%	20	-	-	20	100%
Other than Permanent	12	-	-	12	100%	12	-	-	12	100%
Male	12	-	-	12	100%	12	-	-	12	100%
Female	-	-	-	-	-	-	-	-	-	-
<b>Workers</b>										
Permanent	918	-	-	918	100%	1,139	-	-	1,139	100%
Male	903	-	-	903	100%	1,118	-	-	1,118	100%
Female	15	-	-	15	100%	21	-	-	21	100%
Other than Permanent	1,346	-	-	1,346	100%	1,416	-	-	1,416	100%
Male	1,027	-	-	1,027	100%	1,275	-	-	1,275	100%
Female	319	-	-	319	100%	141	-	-	141	100%

3. Details of remuneration / salary / wages

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)	9	2,43,90,000	1	40,000
Key Managerial Personnel	1	39,52,800	1	11,76,600
Employees other than BoD and KMP	486	2,28,240	25	3,60,000
Workers	903	1,20,324	15	1,16,040

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

	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	1.6%	2.31%

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

Yes. The HR function oversees the human rights impacts as mentioned above.

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

The Company has a formal mechanism that allows for reporting and remediation of all human rights related issues through its Whistle Blower Policy. This allows all stakeholders including employees, suppliers, customers and vendors to report any human right-related concerns. Through this mechanism, the Company provides the necessary safeguards to all complainants for making disclosures in good faith. All violations are dealt with utmost seriousness and confidentiality. Substantiated violations lead to disciplinary actions depending upon severity of the violation and may include warning, penalties, legal action and even termination of employees and business contracts. In addition, the Company has an ICC that is responsible for addressing any incidents and complaints related to sexual harassment. All such incidents can be reported to the ICC as per the process defined in Company's Policy on Prevention of Sexual Harassment.

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

	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment						
Discrimination at workplace						
Child Labour						
Forced Labour / Involuntary Labour		-			-	
Wages						
Other human rights related issues						

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

	FY 2024-25	FY 2023-24
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	-	-
Complaints on POSH as a % of female employees / workers	-	-
Complaints on POSH upheld	-	-

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

Company's Whistle Blower Policy allows employees, contractors and vendors to report any human rights related concerns or complaints without fear of retaliation. The policy provides necessary safeguards to all complainants for making disclosures in good faith, through specific guidelines to ensure the protection of the complainant:

- The identity of the complainant is kept confidential at all times, except during the course of any legal proceedings, where a disclosure/ statement is required to be filed to meet the specific requirement of Statutory Bodies,
- The Company, as a policy, strongly condemns any kind of discrimination, harassment or any other unfair employment practice being adopted against the complainant and full protection is granted to him/ her against any reprisal including but not limited to:
  - Unfair employment practices such as threat or intimidation of termination/ suspension of services;
  - Disciplinary action including transfer, demotion, refusal of promotion; and
  - Direct or indirect abuse of authority to obstruct the complainant's right to continue performance of his duties during routine daily operations.

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

Yes

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/ involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%

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

No significant risks or concerns were identified from assessments on human rights related issues.

Leadership Indicators

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

There have been no significant human rights related concerns or grievances. However, the Company has strengthened its procedures to address any potential human rights related risks in owned operations and in the value chain. The Company has a General Conditions of Contract/ Supplier Code of Conduct with human rights related guidelines for all value chain partners, (including suppliers, contractors, vendors, service providers and other business partners). Further, the critical suppliers including contractors engaged in construction of its portfolio, are evaluated on their employment practices, to prevent any potential human rights issues or violations in its supply chain.

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

The Company internally monitors compliances to all relevant laws and policies pertaining to human rights issues, across entire operations. Further, annual audits are conducted through external agencies, covering entire operations, including third party review of its employment practices and assessing compliance to all labour law requirements. This helps in identification of any potential human rights related risks or impacts, which are then addressed with suitable corrective actions and progress on the same is closely monitored.

**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.

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

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	
Discrimination at workplace	
Child labour	-
Forced/ involuntary labour	
Wages	

**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: (in Gigajoule)**

Parameter	FY 2024-25	FY 2023-24
<b>From renewable sources</b>		
Total electricity consumption (A)	12,631	14,023
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
<b>Total energy consumed from renewable sources (A+B+C)</b>	12,631	14,023
<b>From non-renewable sources</b>		
Total electricity consumption (D)	30,711	34,279
Total fuel consumption (E)	1,271	1,644
Energy consumption through other sources (F)	-	-
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	31,982	35,923
<b>Total energy consumed (A+B+C+D+E+F)</b>	44,613	49,946
<b>Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)</b>	0.00	0.00
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)</b>	0.00	0.00
<b>Energy intensity in terms of physical output</b>	0.00	0.00

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.

Independent assessment has not been carried out by an 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.**

Not Applicable

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

	FY 2024-25	FY 2023-24
<b>Water withdrawal by source</b>		
(i) Surface water	-	-
(ii) Groundwater	1,03,989	2,46,226
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
<b>Total volume of water withdrawal (i + ii + iii + iv + v) (in Kilolitres)</b>	1,03,989	2,46,226
<b>Total volume of water consumption (in Kilolitres)</b>	1,03,989	2,46,226
<b>Water intensity per rupee of turnover (Water consumed / turnover)</b>	-	-
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)</b>	-	-
<b>Water intensity in terms of physical output</b>	-	-
Water intensity (optional)- the relevant metric may be selected by the entity	-	-

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

Yes.

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

Parameter	FY 2024-25	FY 2023-24
<b>Water discharge by destination and level of treatment (in Kiloliters)</b>		
(i) To Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	69,783	2,24,000
(ii) To Groundwater		
- No treatment	1,445	-
- With treatment – please specify level of Treatment	2,105	-
(iii) To Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
<b>Total water discharged</b>	<b>73,333</b>	<b>2,24,000</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.

Independent assessment has not been carried out by an external agency.

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

We have ensured state of the art effluent treatment facilities at all our manufacturing sites to meet treated effluent norms prescribed by State Pollution Control Board. In all our major manufacturing sites, treated effluent is recycled to the maximum extent possible.

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

Parameter	Units	FY 2024-25	FY 2023-24
NOx	(Micro gm/ m3)	163.15	135.4
Sox	(Micro gm/ m3)	87.24	67.95
Particulate matter (PM)	(Micro gm/ m3)	628.95	618.72
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-

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.

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

Parameter	Units	FY 2024-25	FY 2023-24
<b>Total Scope 1 emissions</b>	microgram/cum	32.17	29.70
<b>Total Scope 2 emissions</b>	microgram/cum	0.03	0.04
<b>Total Scope 1 and Scope 2 emissions per rupee of Turnover</b>	microgram/cum	0.00	0.00
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)</b>	microgram/cum	0.00	0.00
<b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b>	microgram/cum	0.00	0.00
Total Scope 1 and Scope 2 emission intensity (optional)		-	-

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.

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

The Company is constantly striving to improve business operations to reduce GHG emissions. The Company has installed 3,750 KW Solar Panels at our plants located in Unnao and Greater Noida.

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

Parameter	FY 2024-25	FY 2023-24
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	1.95	2.06
E-waste (B)	0.01	0.04
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (ETP Sludge) (G)	404.33	714.74
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) (Dry Salt, Raw Trimming, Flashing Waste Web Blue Trimming, Buffing Dust & shaving Dust, Leather Cutting)	1,355.72	1,833.10
<b>Total (A+B + C + D + E + F + G+ H)</b>	<b>1,762.01</b>	<b>2,549.94</b>
<b>Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)</b>	0.00	0.00
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)</b>	0.00	0.00
<b>Waste intensity in terms of physical output</b>	0.00	0.00
<b>Waste intensity (optional) – the relevant metric may be selected by the entity</b>	0.00	0.00
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Recycled	65	74
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
<b>Total</b>	<b>65</b>	<b>74</b>
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Incineration	-	-
(ii) Landfilling	404.32	428.84
(iii) Other disposal operations	1,287.61	1,760.76
<b>Total</b>	<b>1,691.93</b>	<b>2,189.60</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.

No.

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

The Company collects all the waste and forwards it to authorised waste recyclers. The Company has adopted eco-friendly chemicals for operations and is venturing to look for further alternatives.

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

Not Applicable

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

Not Applicable

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

Yes, the Company is compliant with the applicable environment law / regulations / guidelines in India, such as Water (Prevention and Control of pollution) Act, Air (Prevention and Control of pollution) Act, Environment Protection Act.

**Leadership Indicators**

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

Not Applicable. Since the Company is not operating in any water stress area(s).

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

- (i) Name of the area
- (ii) Nature of operations
- (iii) Water withdrawal, consumption and discharge in the following format

Parameter	FY 2023-24	FY 2022-23
<b>Water discharge by source (in Kiloliters)</b>		
(i) Surface water		
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
<b>Total volume of water withdrawal (in kiloliters)</b>	-	-
<b>Total volume of water consumption (in kiloliters)</b>	-	-
<b>Water intensity per rupee of turnover (water consumed / turnover)</b>	-	-
<b>Water intensity (optional) – the relevant metric may be selected</b>	-	-
<b>Water discharge by destination and level of treatment (in kilolitres)</b>	-	-
(i) into Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater		
- No treatment	-	-
- With treatment – please specify level of Treatment	-	-
(iii) Into Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
<b>Total water discharged (in kiloliters)</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.

Independent assessment has not been carried out by an external agency.

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

Parameter	Unit	FY 2024-25	FY 2023-24
<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, SF6, NF3, if available)			
<b>Total Scope 3 emissions per rupee of turnover</b>	Metric tonnes of CO <sub>2</sub> equivalent		Not measured
<b>Total Scope 3 emission intensity</b> (optional) – the relevant metric may be selected by the entity			

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

Independent assessment has not been carried out by an 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:

The Company is complying with the initiatives taken to improve resource efficiency, and reducing impact due to such emissions.

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

Yes, the Company recognises how crucial business continuity plan is for business operations and has put in place policies to ensure that the critical business ventures continue uninterrupted. The Company has laid a detailed procedure that ensures to create an environment of preparedness, response, and recovery from potential disasters.

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.

We have not currently monitored the impacts to the environment arising from the value chain of the entity.

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

Not Applicable

8. How many Green Credits have been generated or procured by the listed entity: Nil

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

**Essential Indicators**

1. a. Number of affiliations with trade and industry chambers/ associations. 6
- b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National)
	Federation of Indian Export Organisations, Delhi	National
	Council For Leather Exports, New Delhi	National
	Merchants Chamber of Uttar Pradesh, Kanpur	State
	Federation of Indian Chambers of Commerce And Industries	State
	Indian Industries Association, Unnao	State
	Upper India Employers Association	State

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

Name of Authority	Brief of the case	Corrective Action taken
	There were no incidents of anti-competitive conduct by the Company during FY 2024-25.	

**Leadership Indicators**

1. Details of public policy positions advocated by the entity

Not Applicable

**Principle 8 Businesses should promote inclusive growth and equitable development**

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

The Company has not conducted any Social Impact Assessments (SIA). However, we recognise the importance of social impact assessments in understanding and addressing the potential social implications of our business activities.

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

Our operations and expansion projects have not resulted in the displacement of any population or their livelihoods. As a result, we have not undertaken any Rehabilitation and Resettlement (R&R) activities.

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

The Company continuously engages with the community members for any of their grievances.

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

	FY 2024-25	FY 2023-24
Directly sourced from MSMEs / small producers	64.86%	78.50%
Sourced directly from within the district and neighbouring districts	58.52%	63.74%

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 2024-25	FY 2023-24
Rural	-	-
Semi-urban	-	-
Urban	97.00%	96.70%
Metropolitan	3.00%	3.30%

**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):

Not Applicable

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

Sr. No.	State	Aspirational District	Amount spent (₹ In Lakhs)
1.	Uttar Pradesh	Unnao	158.50

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

No

- b. from which marginalised/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 FY), based on traditional knowledge:

There has been no reported instance of deriving or sharing such IPs based on traditional knowledge.

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:

There has been no reported instance of deriving or sharing such IPs based on traditional knowledge.

6. Details of beneficiaries of CSR Projects

Sr. No.	CSR project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalised groups
1	Healthcare	9,160	100%

**Principle 9 Businesses should engage with and provide value to their consumers in a responsible manner**

**Essential Indicators**

1. **Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**  
 The Company has established multiple lines of communications such as online service request, toll-free number and e-mail id for customers to raise their complaints and feedback. Our internal team continuously monitors these platforms to take appropriate actions on the complaints and feedback in a timely manner.

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

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

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

	FY 2024-25			FY 2023-24		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	-	-		-	-	
Advertising	-	-		-	-	
Cyber-security	-	-		-	-	
Delivery of essential services	-	-		-	-	
Restrictive Trade Practices	-	-		-	-	
Unfair Trade Practices	-	-		-	-	

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

	Number	Reasons of recall
Voluntary recalls		
Forced recalls	-	

5. **Does the entity have a framework / policy on cyber security and risks related to data privacy? (Y/ N). If available, provide a web-link of the policy.**

Yes the Company has a policy on information security in place which is available on the internal network of the Company. Weblink: <https://mirza.co.in/corporate.php?id=po>

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

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

- a. Number of instances of data breaches
  - b. Percentage of data breaches involving personally identifiable information of customers
  - c. Impact, if any, of the data breaches
- NIL

**Leadership Indicators**

1. **Channels/ platforms where information on products and services of the entity can be accessed (provide web link, if available).**  
 Information on products and services of the entity can be accessed on the Company's Website.

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

Not Applicable

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

Not Applicable

4. **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 information as required with the applicable laws and mandated to be on the product, is displayed. The Company time to time reach out to customers for understanding of their satisfaction and expectations.