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Our Vision & Mission

Vision

To be the leading platform for Building Material solutions and simplifying business solutions

Mission

To enhance accessibility and make the procurement process for all stakeholders easy.

Our Values

SG Mart's values encompass quality, transparency, customer focus ensuring customer satisfaction and success, integrity, collaboration, sustainability, and reliability.

Business Responsibility and Sustainability Report

Message from the Executive Director

Dear Stakeholders,

At SG Mart, we continue to align our growth with responsibility, resilience, and long-term value creation. As we present our Business Responsibility and Sustainability Report (BRSR), I would like to reflect on our approach toward integrating environmental, social, and governance (ESG) principles into our business strategy.

Over the past year, we have taken meaningful steps to strengthen our sustainability framework. Our focus remains on optimizing resource efficiency, reducing environmental impact, and ensuring compliance with evolving regulatory expectations. We are steadily working toward improving our performance in key areas such as energy consumption, waste management, and responsible sourcing.

Equally important is our commitment to our people. We believe that a motivated and inclusive workforce is central to sustainable success. We have continued to invest in employee well-being, skill development, and creating a safe and equitable work environment across all our operations.

From a governance perspective, we uphold the highest standards of transparency, ethics, and accountability. Our policies and practices are designed to ensure that sustainability is embedded into decision-making processes at every level of the organization.

While we acknowledge that the journey toward sustainability is continuous, we remain committed to setting measurable targets and improving our performance year on year. We also recognize the importance of collaboration with stakeholders including employees, customers, partners, and communities in achieving our sustainability goals.

We would like to express my gratitude to all our stakeholders for their continued trust and support. Together, we will continue to build a responsible and future-ready organization

Amit Thakur
Whole Time Director
SG Mart



Section A

GENERAL DISCLOSURES

1. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L46102DL1985PLC426661
2.	Name of the Listed Entity	SG Mart Limited
3.	Year of incorporation	1985
4.	Registered office address	H No. 37, Ground Floor, Hargobind Enclave, Vikas Marg, East Delhi, Delhi, India, 110092
5.	Corporate address	A-127, Sector-136, Noida, Gautam Buddha Nagar, Uttar Pradesh, India, 201305
6.	E-mail	compliance@sgmart.co.in
7.	Telephone	011-22373437
8.	Website	www.sgmart.co.in
9.	Financial year for which reporting is being done	FY2025-26
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited & National Stock Exchange of India.
11.	Paid-up Capital	₹12.60 crore
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Sachin Kumar, Company Secretary & Compliance Officer Email: sachinkumar@sgmart.co.in
13.	Reporting boundary -Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Disclosures presented in this report pertain solely to SG Mart Limited and have been prepared on a standalone basis.
14.	Name of assessment or assurance provider	Not Applicable
15.	Type of assessment or assurance obtained	Not Applicable

II. Product Services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Trading	Trading of building material products.	92%

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

S. No.	Product/Service	NIC Code	% of total turnover contributed
1.	HR coils/HR Sheets	467299	82%
2.	Renewables Structures	467299	6%
3.	TMT	467299	2%

III. Operations

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

Location	Number of Processing service center	Number of offices/ Warehouses	Total
National	4	10	14*
International	1**	0	1

*The number of offices includes warehouses that are registered under GST.

**SG Marts FZE, a wholly owned subsidiary, operates an office/ Processing service center in Dubai. Markets served by the entity:

19. Markets served by the entity:

(i) Number of locations

Locations	Number
National (No. of States)	22
International (No. of Countries)	5

(ii) What is the contribution of exports as a percentage of the total turnover of the entity?

NIL*

Note: *There was no contribution of the export by the SG Mart Limited, however as the international locations as mentioned above are served by the wholly owned subsidiary i.e. SG Marts FZE.

(iii) A brief on types of customers:

SG Mart Limited caters to a broad business-to-business (B2B) customer base spanning the infrastructure, construction, and industrial sectors. Its clientele includes EPC contractors, real estate developers, original equipment manufacturers (OEMs), independent power producers (IPPs), infrastructure companies, manufacturers, traders, dealers, retailers, and fabricators. Backed by a robust distribution network and a comprehensive portfolio of steel and construction-related products, the Company delivers reliable procurement solutions, efficient logistics, and timely product availability to support the diverse operational and project requirements of customers across India.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	Employees					
1.	Permanent (D)	134	129	96%	5	4%
2.	Other than permanent (E)	0	0	0%	0	0%
3.	Total employees (D+E)	134	129	96%	5	4%
	Workers					
4.	Permanent (F)	43	43	100%	0	0%
5.	Other than permanent (G)	200	197	98.5%	3	1.5%
6.	Total workers (F+G)	243	240	98.8%	3	1.2%

Note: Employees and workers have been classified and reported in accordance with the applicable SEBI Guidance Note for Business Responsibility and Sustainability Reporting

b. Differently abled Employees and workers:

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

21. Participation/Inclusion/Representation of women

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

*KMPs include one whole time director

22. Turnover rate for permanent employees and workers -

Category	FY 2025-26			FY 2024-25			FY 2023-24		
	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)
Permanent employees	42.8%	44.4%	42.9%	52.8%	0.0%	52.8%	11.7%	2.1%	13.8%
Permanent workers	25.5%	0%	25.5%	NA	NA	NA	NA	NA	NA

Note: Turnover rate for FY 25-26 includes both voluntary and involuntary separations, in accordance with the applicable SEBI BRSR guidance.

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

23. Names of holding / subsidiary / associate companies / joint ventures

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% 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	SG Marts FZE	Subsidiary	100%	No
2	SG Super 101 Private Limited	Subsidiary	100%	No

VI. CSR details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) – YES

(ii) Turnover (in Rs.) - Rs. 5540 Crores

(iii) Net worth (in Rs.)- Rs. 1542 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 (NGBRC):

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		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	Y*	0	0	0	0	0	0
Investors (other than shareholders)	Y*	0	0	0	0	0	0
Shareholders	Y*	0	0	0	0	0	0

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		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
Employees and workers	Y*	0	0	0	0	0	0
Customers	Y*	0	0	0	0	0	0
Value Chain Partners	Y*	0	0	0	0	0	0
Other (please specify)	Y*	1**	0	0	0	0	0

*SG Mart has established a Whistle Blower Policy that defines a structured mechanism for addressing and resolving grievances. The policy can be accessed at: https://sgmart.co.in/

**The allegations mentioned in the grievance as received though SCORES pertain to a personal dispute between an employee and another person not related to the company. The dispute is of a personal nature and is not related to the business of the company or the work place.

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying The risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative [CC6.1] [US6.2implications)
1	Product Quality, Safety & Standards Compliance in Construction Materials	Risk	SG Mart's core trade is in structural and construction-grade steel products (TMT bars, HR coils/sheets, structural sections) alongside tiles, sanitaryware and electrical fittings used in building projects. Because these are safety-critical, load-bearing or life-safety-relevant inputs, a certification or quality lapse at the manufacturer level can translate into construction-site safety risk and legal/reputational exposure for the Company as the distribution channel, even though it does not manufacture the goods itself..	Sourcing exclusively from BIS-certified and reputed brand manufacturers, quality verification at warehouses and service centres, and maintaining product traceability from source to dealer.	Negative
2	Occupational Health & Safety in Warehousing & Value-Added Processing	Risk	While SG Mart is not a manufacturer, its service-centre network involves handling, storing and processing (such as cutting and slitting) heavy steel products – activities that carry inherent physical and equipment-related hazards for employees and contract/ logistics workers, distinct from typical office-based risk.	Standard operating procedures for material handling, protective equipment, safety training at service centres, and structured incident reporting and investigation.	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying The risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative [CC6.1] [US6.2implications)
3	Responsible & Resilient Sourcing of Traded Materials	Risk & Opportunity	As a trading and distribution business, SG Mart does not control upstream production; its environmental and labour footprint, and its continuity of supply, therefore depend heavily on the practices and reliability of third-party manufacturers and mills. Overreliance on a narrow supplier base, or association with poorly governed suppliers, could expose the Company to both disruption risk and reputational risk.	Diversifying and periodically assessing the supplier base, favouring manufacturers with credible quality and compliance track records, and building long-term relationships with multiple established brands rather than single-source dependency.	Negative
4	Freight & Logistics-Driven Carbon Footprint	Risk & Opportunity	In the absence of manufacturing operations, road freight to move high-tonnage steel and building materials between mills, warehouses and dealers across India is the principal driver of SG Mart's environmental footprint. Fuel costs, the possibility of future emissions-related regulation of logistics, and growing customer preference for lower-carbon supply chains make this increasingly relevant for a distribution-led business model.	Route and load optimisation, working with efficient logistics partners, and evaluating lower-emission transport options as they become commercially viable.	Negative
5	Fair, Transparent Dealing with MSME Dealers & Small Business Partners	Opportunity	SG Mart's distribution model depends on a broad, geographically spread network of dealers and distributors, many of them small or MSME businesses. Fair pricing, transparent commercial terms and timely payment practices toward these smaller partners support inclusive growth, encourage loyalty, and reduce the risk of channel disputes or attrition to competing B2B marketplaces.	Standardised, transparent commercial terms, structured grievance-redressal channels for dealers, and continued efforts to widen the dealer base rather than concentrate volumes with a few large partners.	Positive
6	Talent Capability & Workforce Stability to Support Growth	Risk	SG Mart operates with a comparatively lean corporate workforce relative to the scale and geographic spread of goods it moves, spanning commercial, supply-chain and finance functions. As the Company continues to grow and diversify into new product categories, its ability to attract, train and retain capable talent across these functions is a key determinant of execution quality and growth sustainability.	Competitive compensation and career-development pathways, structured onboarding and training, and periodic review of workforce plans against business growth targets.	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying The risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative [CC6.1] [US6.2implications)
7	Diversification into Renewable-Energy-Linked & Higher Value-Added Product Lines	Opportunity	Beyond core steel and building-material trading, SG Mart has begun moving into adjacent, higher value-added categories, including structural products linked to renewable-energy installations. This diversification aligns the Company with India's infrastructure and clean-energy investment cycle and offers a path to revenue streams somewhat less exposed to pure commodity-trading margin pressure than core steel trading.	Scaling the renewable-linked product portfolio, building partnerships with solar and infrastructure EPC players, and selectively expanding value-added processing capability.	Positive

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)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Anti-Corruption and Anti-Bribery Policy	✓						✓		
	Biodiversity Policy						✓			
	Business Responsibility Policy	✓	✓	✓	✓	✓	✓	✓	✓	✓
	Code of Conduct Policy	✓	✓	✓	✓	✓	✓	✓	✓	✓
	Code of Conduct for the Board & Senior Management	✓			✓	✓	✓	✓	✓	✓
	Code of Conduct-Insider Trading				✓					
	Corporate Social Responsibility (CSR) Policy				✓				✓	
	Dividend Distribution Policy				✓					
	Environmental Policy		✓				✓			
	Human Rights Policy			✓	✓	✓				
	Information Security Policy	✓			✓					✓
	Nomination and Remuneration Policy	✓								
	Occupational Health and Safety Policy			✓		✓				
	POSH (Prevention of Sexual Harassment)			✓		✓				
	Privacy Policy	✓			✓					✓
	Risk Management Policy	✓	✓	✓	✓	✓	✓	✓	✓	✓
	Supplier Code of Conduct	✓	✓	✓	✓	✓	✓	✓		✓
	Whistle Blower Policy	✓		✓	✓			✓		✓

S. No.	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Policy and management processes									
1. a.	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b.	Has the policy been approved by the board?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c.	Web Link of the Policies, if available	https://sgmart.co.in/investor-relations								
2.	Whether the entity has translated the policy into procedures (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.	Do the enlisted policies extend to your value chain partner (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4.	Name of the National and international codes/ certifications/labels/ standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Policies have been formulated and implemented in accordance with National Guidelines on Responsible Business conduct, requirements of the Companies Act, 2013 and SEBI regulations.								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any	At the commencement of each financial year, SG Mart establishes well-defined goals, strategic priorities, and measurable targets, which are presented to the Board of Directors for review and alignment. To ensure effective execution, the Risk Management Team continuously monitors key performance and risk indicators throughout the year. To support this structured approach, the Company has implemented several initiatives, including: a. Developing a resilient and efficient supply chain framework to ensure seamless operations and timely availability of products and materials. b. Obtaining comprehensive insurance coverage to safeguard the organization against unforeseen risks and financial uncertainties. c. Constituting dedicated cross-functional teams responsible for identifying potential risks and proactively implementing mitigation measures. d. Strengthening human capital through the recruitment of skilled professionals and the adoption of employee engagement and retention practices to ensure workforce stability and productivity.								

S. No.	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
6.	Performance of the entity against the specific commitments' goals and targets along with reasons in case the same are not met.	The Internal Risk Committee undertakes periodic assessments of the Company's performance against each principle to ensure alignment with established objectives, identify gaps, and initiate timely corrective measures where required.								
	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):	The Executive Director's message has been presented at the outset of this report								
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility Policies.	At the highest level, the Internal Risk Committee holds overarching responsibility for implementing, supervising, and periodically reviewing the Company's Business Responsibility Policy, ensuring its alignment with the governance and operational framework								
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:-	Yes, SG Mart maintains a formal governance framework to manage and direct its sustainability, ESG, and responsible business practices. At the highest level, the Board of Directors and its designated bodies—specifically, Risk Management, Audit, Stakeholders' Relationship, and Nomination and Remuneration Committees—provide oversight according to their specific mandates. a) **The Risk Management Committee** monitors critical areas including strategic, financial, operational, ESG, sustainability, cybersecurity, and regulatory risks. b) **The Audit Committee** supervises the company's financial disclosures, internal control mechanisms, audit results, and regulatory adherence. c) **The Stakeholders' Relationship Committee** handles and addresses complaints from shareholders and other investors. d) **The Nomination and Remuneration Committee** manages executive and Board appointments, leadership succession, compensation strategies, and personnel-related governance. This executive oversight is backed by ESG and sustainability teams at the management level, along with department heads and facility teams who execute, track, and report on these initiatives.								

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	Yes, the implementation and effectiveness of policies aligned with the NGRBC Principles are periodically reviewed by the Board or the relevant Board-level Committee. This review process is supported by the management team, functional heads, and established internal monitoring and governance mechanisms to ensure effective oversight and compliance.									Continuous								

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
Compliance with Statutory requirements of relevance to the principles and rectification of any non-compliances	Yes, adherence to applicable statutory and regulatory requirements is monitored through established internal compliance processes, periodic functional reviews, and management oversight. Significant compliance matters are reported to the Board or the relevant Board-level Committee, wherever applicable, to ensure appropriate governance and regulatory compliance.									Quarterly								

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.

Not applicable

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
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)				Not Applicable.					
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

Section C

PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section outlines the Company's approach to embedding the Nine Principles of the National Guidelines on Responsible Business Conduct (NGRBC) into its governance and decision-making processes. In accordance with the BRSR framework, the disclosures are presented under Essential Indicators and Leadership Indicators. The Essential Indicators reflect the Company's mandatory compliance with applicable requirements, while the Leadership Indicators are provided on a voluntary basis. Through these additional disclosures, SG Mart demonstrates its commitment to advancing responsible business practices and creating long-term social, environmental, and ethical value beyond regulatory expectations.

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



SG Mart is committed to maintaining the highest standards of ethics, integrity, and transparency across its operations through a robust governance framework approved by the Board of Directors. The Company has implemented key policies, including the Code of Conduct, Vigil Mechanism/Whistle Blower Policy, and Prevention of Sexual Harassment (POSH) Policy, to promote ethical business practices, accountability, and a respectful workplace while providing secure and confidential channels for reporting concerns. These policies are regularly communicated to employees and workers through induction programmes, training sessions, awareness initiatives, and internal communications to ensure effective implementation and compliance. The Company has also established a structured grievance redressal mechanism to address concerns promptly, fairly, and transparently under the oversight of the Management and relevant committees, including the Risk Management Committee. Further, the Board of Directors and its Committees periodically review the Company's policies and governance practices to ensure continued alignment with applicable laws, regulatory requirements, industry best practices, and stakeholder expectations. Through these measures, SG Mart reinforces its commitment to ethical business conduct, sound corporate governance, responsible decision-making, and sustainable long-term value creation for all stakeholders.

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% age of the persons in the respective category covered by the awareness programmes
Board of Directors	4	A Familiarization Programme is conducted periodically, including during Board Meetings, to keep Directors informed on key regulatory, governance, and business developments. Board and Audit Committee meetings also cover critical integrity, financial oversight, and sustainability matters, supporting informed decision-making and effective governance.	100%
Key Managerial Personnel	4	1) Code of Ethical Conduct 2) Whistleblower Policy/ Vigil Mechanism 3) Prevention of Sexual Harassment (POSH) at the Workplace 4) Occupational Health and Safety	100%
Employees other than Board of Directors and KMPs	17	1) Code of Ethical Conduct 2) Whistleblower Policy/ Vigil Mechanism 3) Prevention of Sexual Harassment (POSH) at the Workplace 4) Occupational Health and Safety 5) Insider Trading and other role-relevant responsible business practices.	100%
Workers	15	1) Prevention of Sexual Harassment at the Workplace 2) Occupational Health and Safety 3) Whistleblower / Vigil Mechanism other role-relevant operational practices	100%

Note: All the principles covered in this Report are embedded within the Company's Code of Conduct, which is binding and must be adhered to by all employees across the organization.

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

	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	-	-	-	-	-
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	-	-	-	-	-

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

Case details	Name of the regulatory/enforcement agencies/judicial institutions
Not Applicable	

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

Yes. SG Mart has incorporated its Anti-Bribery and Anti-Corruption commitments within its Code of Conduct, reflecting the Company's zero-tolerance approach towards bribery, corruption, facilitation payments, and all forms of unethical or improper inducements. The Code requires directors, employees, and third parties acting on the Company's behalf to conduct business with integrity, transparency, fairness, and in compliance with applicable laws and regulations. It strictly prohibits the offering, giving, soliciting, or accepting of bribes, kickbacks, facilitation payments, inappropriate gifts, hospitality, or any other benefit intended to improperly influence business decisions or secure an undue advantage. The Company has also established appropriate internal controls and monitoring mechanisms to prevent, identify, and address bribery and corruption risks. Any suspected violation can be reported through the Company's whistleblower or other designated reporting channels, and confirmed breaches are subject to disciplinary action, including termination of employment or engagement, as well as legal action wherever applicable.

The Code of Conduct Policy is publicly available on the Company's website and can be accessed at: https://sgmart.co.in/investor-relations/

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

S. No.	Segment	FY 2025-26	FY 2024-25
1	Directors	0	0
2	Key Managerial Personnel	0	0
3	Employee	0	0
4	Workers	0	0

6. Details of complaints with regard to conflict of interest

S. No.	Segment	FY 2025-26		FY 2024-25	
		Number	Remarks	Number	Remarks
1	Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
2	Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NA

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

Not Applicable

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	25	22

9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a) Purchases from trading houses as % of total purchases	18.3%	4.9%
	b) Number of trading houses where purchases are made from	66	42
	c) Purchases from top 10 trading houses as % of total purchases from trading houses	80%	93%
Concentration of Sales	a) Sales to dealers / distributors as % of total sales	40.5%	20%
	b) Number of dealers / distributors to whom sales are made	112	107
	c) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	59.7%	72%
Share of RPTs in	a) Purchases (Purchases with related parties / Total Purchases)	0	0
	b) Sales (Sales to related parties / Total Sales)	4.01%	2.34%
	c) Loans & advances (Loans & advances given to related parties / Total loans & advances)	0%	100%
	d) Investments (Investments in related parties / Total Investments made)	100%	100%

Note:- Trading houses have been identified in line with the Industry Standards Forum guidance on BRSR Core reporting. Purchases made directly from original manufacturers / producers have been excluded, and previous year figures have been restated on a comparable basis.

Leadership Indicators

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

Total number of awareness programs 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
	Nil	

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. The Company has established a comprehensive governance framework to identify, prevent, and manage conflicts of interest involving members of the Board. Its Code of Conduct for Directors and Senior Management requires Board members and senior executives to act in the best interests of the Company and avoid any situation in which personal interests, whether direct or indirect, may conflict with or appear to conflict with the Company's interests. The Code mandates timely disclosure of any actual, potential, or perceived conflict of interest, and Directors are required to periodically disclose their directorships, committee memberships, shareholdings, and other relevant interests in accordance with the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations. Where a conflict arises, the concerned Director is expected to disclose the matter and refrain from participating in the related discussions or decision-making, as applicable. Related-party transactions and other matters involving potential conflicts are reviewed under the Company's governance processes, including oversight by the Audit Committee and/or the Board, wherever required. In addition, the Company obtains an annual confirmation of compliance with the Code of Conduct from all Directors and Senior Management Personnel.

For additional information, please refer to the Company's Code of Conduct for Board and Senior Management:

https://sgmart.co.in/investor-relations/

PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe.



SG Mart operates as a business-to-business (B2B) platform for building materials and is committed to offering a carefully curated portfolio of products that comply with applicable safety, quality, sustainability, and regulatory requirements. While the Company does not engage in direct manufacturing, it places strong emphasis on responsible sourcing by collaborating with suppliers that follow sound environmental, occupational health and safety, and social responsibility practices. The Company continuously strengthens its supplier management and logistics processes through periodic reviews to improve operational efficiency, mitigate supply chain risks, and encourage sustainable procurement practices. By integrating responsible sourcing with effective supply chain management, SG Mart aims to maintain product quality, uphold ethical business practices, and foster a resilient and sustainable value chain.

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 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R & D	The Company continues to undertake process and product improvement initiatives, including, process optimisation and technology enhancement, as part of its regular operations. Such expenditure is generally charged to operating costs and is not separately classified or tracked as R&D expenditure.		
Capex	0.04%	0.2%	The Company made capital investments in rainwater harvesting systems, alcohol breath analysers, fire safety equipment, and water purification systems to strengthen workplace safety, environmental stewardship, and operational sustainability.

2. a. Does the Company have procedures in place for sustainable sourcing?

Yes. SG Mart has established procedures to promote sustainable sourcing across its procurement and supply chain activities. The Company's procurement framework is designed to facilitate responsible supplier selection, effective vendor engagement, quality assurance, regulatory compliance, timely procurement, and alignment with its sustainability objectives.

As part of the supplier onboarding process and continued engagement, vendors are informed of the Company's sustainability expectations, including compliance with the Supplier Code of Conduct, responsible sourcing practices, business ethics, human rights, environmental standards, occupational health and safety requirements, and applicable statutory obligations. The Company also maintains regular interaction with key suppliers through meetings, site visits, supplier engagement programmes, and manufacturing facility visits to strengthen collaboration and drive continuous improvement.

SG Mart gives preference to sourcing from organized, compliant, and dependable suppliers, including leading domestic steel manufacturers, MSMEs, and local suppliers, wherever practical. This approach supports efficient operations, improves material availability, optimizes logistics, and contributes to local economic development.

The Company is also continuously enhancing its supplier sustainability assessment framework. During FY 2025–26, key and Tier-1 suppliers representing a significant share of the Company's procurement spend were covered through supplier engagement initiatives and sustainability-related assessment parameters.

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

Approximately 70% of SG Mart's suppliers by the value comply with internationally recognized standards such as SA8000 (Social Accountability) and ISO 45001 (Occupational Health and Safety Management Systems), reflecting the Company's commitment to responsible sourcing and supplier sustainability practices.

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.

SG Mart trades structural steel products and related value-added products that are characterized by their durability, extended service life, and high recyclability. Considering the inherent recyclability of steel and the presence of a well-established steel scrap and recycling ecosystem, the Company does not maintain a formal product take-back or reclamation programme for products supplied to customers. At the end of their useful life, these products are recycled through the existing steel recycling value chain, supporting resource efficiency and the principles of a circular economy.

4. Whether Extended Producer Responsibility (EPR) is applicable to the Company's activities. 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 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.
Nil					

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.

Name of Product / service	Description of the risk / concern	Action taken
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)

	Recycled or reused input material to total material	
	FY 2025-26	FY 2024-25
Indicate input material	5%	10%

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

	FY 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	NA	NA	NA	NA	NA	NA
E-waste	NA	NA	NA	NA	NA	NA
Hazardous waste	NA	NA	NA	NA	NA	NA
Other Waste	NA	NA	NA	NA	NA	NA

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
SG Mart supplies steel and other building materials that are durable and recyclable through the established recycling ecosystem. By sourcing products from responsible manufacturers and suppliers, the Company supports efficient resource utilisation and promotes circular economy principles. At the end of their useful life, these products can be recovered and recycled through the existing value chain, contributing to sustainable material management.	Not Applicable

PRINCIPLE 3

Businesses should respect and promote the well-being of all employees including those in their value chains.



SG Mart is committed to providing a safe, healthy, and inclusive workplace that promotes the well-being of its employees and contractual workers. The Company strives to foster a work environment founded on dignity, respect, equal opportunity, and fair treatment for all. To strengthen awareness and ensure compliance, regular training and sensitization programmes are conducted on employee rights, occupational health and safety, workplace ethics, and non-discrimination. The Company has also implemented key policies, including the Prevention of Sexual Harassment (POSH) Policy, which are effectively communicated and enforced across the organization to maintain a respectful and secure workplace. During FY 2025–26, no complaints were reported under the POSH framework, demonstrating the effectiveness of the Company's preventive measures and awareness initiatives.

Essential Indicators

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

Category	Total (A)	% of employees covered by: Health Insurance Number (B)	Health Insurance % (B/A)	Accident Insurance Number (C)	Accident Insurance % (C/A)	Maternity Benefits Number (D)	Maternity Benefits % (D/A)	Paternity Benefits Number (E)	Paternity Benefits % (E/A)	Day Care facilities Number (F)	Day Care facilities % (F/A)
Permanent Employees											
Male	129	129	100%	129	100%	-	-	129	100%	NA	NA
Female	5	5	100%	5	100%	5	100%	-	-	NA	NA
Total	**134**	**134**	**100%**	**134**	**100%**	**5**	**3.73%**	**129**	**96.3%**	**NA**	**NA**
Other than Permanent Employees											
Male	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	**0**	**NA**	**NA**	NA	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**

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

Category	Total (A)	% of workers covered by: Health Insurance Number (B)	Health Insurance % (B/A)	Accident Insurance Number (C)	Accident Insurance % (C/A)	Maternity Benefits Number (D)	Maternity Benefits % (D/A)	Paternity Benefits Number (E)	Paternity Benefits % (E/A)	Day Care facilities Number (F)	Day Care facilities % (F/A)
Permanent Workers											
Male	43	43	100%	43	100%	-	-	43	100%	NA	NA
Female	0	0	0%	0	0%	NA	NA	-	-	NA	NA
Total	**43**	**43**	**100%**	**43**	**100%**	NA	**NA**	**43**	**100%**	**NA**	**NA**
Other than permanent workers											
Male	197	197	100%	197	100%	-	-	0	0%	NA	NA
Female	3	3	100%	3	100%	3	100%	-	-	NA	NA
Total	**200**	**200**	**100%**	**200**	**100%**	**3**	**1.5%**	**0**	**0%**	**NA**	**NA**

Note: Other than permanent workers are covered under ESI through their respective vendors

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.01%	2.69%

2. Details of retirement benefits for Current FY and Previous financial year

Benefits	FY 2025-26: No. of employees covered as a % of total employees	FY 2025-26: No. of workers covered as a % of total workers	FY 2025-26: Deducted and deposited with the authority (Y/N/N.A.)	FY 2024-25: No. of employees covered as a % of total employees	FY 2024-25: No. of workers covered as a % of total workers	FY 2024-25: Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100% as per the gratuity	100% as per the gratuity	NA*	100% as per the gratuity	100% as per the gratuity	NA*
ESI	100% as per ESI limit	100% as per ESI limit	Yes	100% as per ESI limit	100% as per ESI limit	Yes

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

S.G Mart is committed to fostering an inclusive, safe, and accessible work environment for all employees, including persons with disabilities. The Company strives to make its offices and operational locations accessible in accordance with the provisions of the Rights of Persons with Disabilities Act, 2016, wherever applicable and practicable.

The Company has implemented various accessibility measures across its premises, including ramps or step-free access, accessible entrances, designated parking spaces where feasible, and accessible washroom facilities at applicable locations. S.G Mart periodically reviews its infrastructure and, wherever improvements are required, undertakes appropriate measures to enhance accessibility for differently abled employees and visitors.

S.G Mart is also committed to promoting equal opportunity and maintaining a workplace free from discrimination in all employment-related policies and practices.

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.

Yes. SG Mart's Business Responsibility Policy and Human Resources policies are founded on the principles of equal opportunity, diversity, inclusion, and non-discrimination, including the fair treatment of persons with disabilities in accordance with the Rights of Persons with Disabilities Act, 2016. The Company is committed to providing equal employment opportunities to all employees, workers, and prospective candidates throughout the recruitment process and the entire employment lifecycle, irrespective of caste, creed, gender, race, religion, disability, sexual orientation, or any other characteristic protected under applicable law. Wherever practical and appropriate, the Company endeavours to provide reasonable accommodation to enable differently abled employees to perform their responsibilities effectively. SG Mart has also established grievance redressal, POSH, and whistleblower mechanisms that enable employees and workers to report concerns relating to discrimination, harassment, or unfair treatment in a safe and confidential manner. The Company continues to enhance workplace inclusivity through regular awareness initiatives, strengthened accessibility measures, and the promotion of equitable employment practices across its operations.

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

Gender	Permanent Employees		Permanent Workers	
	Return to work Rate (%)	Retention Rate (%)	Return to work Rate (%)	Retention Rate (%)
Male	NA	NA	NA	NA
Female	NA	NA	NA	NA
Total	**NA**	**NA**	**NA**	**NA**

* **None** of the employees have taken any parental leave and maternal leaves.

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

Permanent Workers	SG Mart has established mechanisms for receiving and resolving grievances of workers through plant-level HR teams, reporting managers or supervisors, functional heads, and local management. Workers may report concerns related to workplace conditions, employment matters, occupational health and safety, workplace behaviour, or other operational issues. Such grievances are examined by the concerned HR or functional teams and addressed through appropriate investigation, corrective actions, escalation, and resolution processes. The Company also maintains a Vigil Mechanism / Whistleblower Policy that provides a confidential channel for reporting unethical practices, suspected fraud, policy breaches, or other protected disclosures, while ensuring protection against retaliation. Complaints relating to the Prevention of Sexual Harassment (POSH) are addressed by the Internal Complaints Committee in accordance with the applicable POSH framework.

Other than Permanent Workers	Other than permanent workers may communicate workplace-related concerns through their contractors or supervisors, plant-level HR, EHS teams, or local management, as applicable. The Company coordinates with contractors and the relevant functional teams to review and address such grievances. Issues relating to workplace safety, working conditions, employee conduct, or regulatory compliance are escalated to the concerned functions for appropriate corrective and preventive actions. The Company's Vigil Mechanism / Whistleblower Policy and POSH grievance redressal framework are also accessible for eligible matters, in accordance with applicable policies and statutory requirements.
Permanent Employees	Permanent employees may submit grievances through their reporting managers, HR teams, functional heads, employee communication channels, or management review forums. Such grievances may pertain to employment conditions, workplace behaviour, performance management, employee benefits, occupational health and safety, harassment, discrimination, or other work-related matters. The Company's Vigil Mechanism / Whistleblower Policy offers a confidential platform for reporting protected disclosures, while complaints related to the Prevention of Sexual Harassment (POSH) are addressed by the Internal Complaints Committee in accordance with the applicable legal and regulatory framework
Other than Permanent Employees	Other than permanent employees may raise workplace-related grievances through HR teams, functional reporting channels, or the appropriate escalation mechanisms. Such concerns are reviewed by the concerned HR and functional teams and are resolved based on the nature and circumstances of the issue. The Company's Vigil Mechanism / Whistleblower Policy and POSH grievance redressal framework are also available for eligible concerns, as applicable.

7. Membership of employees and worker in association(s) or unions recognized by the listed entity:

Category	FY 2025-26			FY 2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / Workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees						
Male	129	0	0%	152	0	0%
Female	5	0	0%	4	0	0%
Total Permanent Workers						
Male	43	0	0%	0	0	0%
Female	0	0	0%	0	0	0%

Note: There are no employee association(s) or unions recognised by the Company as on the reporting date. SG Mart respects the principles of freedom of association and collective bargaining and does not restrict employees or workers from exercising their rights in accordance with applicable laws. The Company maintains open communication channels, plant-level HR engagement, worker participation forums, safety committees and grievance redressal mechanisms to enable employees and workers to raise concerns and participate in workplace discussions.

8. Details of training given to employees and workers

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No (B)	% (B/A)	No (C)	% (C/A)		No (E)	% (E/D)	No (F)	% (F/D)
Employees										
Male	129	30	23.3%	43	33.3%	152	10	7%	20	12%
Female	5	0	0%	4	80%	4	0	0%	0	0%
Total	**134**	**30**	**22.4%**	**47**	**35.1%**	**156**	**10**	**6%**	**20**	**13%**

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No (B)	% (B/A)	No (C)	% (C/A)		No (E)	% (E/D)	No (F)	% (F/D)
Workers										
Male	43	43	100%	19	44.2%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	**43**	**43**	**100%**	**19**	**44.2%**	**0**	**0**	**0%**	**0**	**0%**

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No (B)	% (B/A)	Total (C)	No (D)	% (D/C)
Employees						
Male	129	129	100%	152	152	100%
Female	5	5	100%	4	4	100%
Total	**134**	**134**	**100%**	**156**	**156**	**100%**
Workers						
Male	43	43	100%	0	0	0%
Female	0	0	0%	0	0	0%
Total	**43**	**43**	**100%**	**0**	**0**	**0%**

Note: As per the Company's policy, 100% of the permanent employees and workers are covered in the performance and career development review. Employees and workers joining after financial year's review cycle are considered in the subsequent cycle.

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 of such system.

Yes. The Company is committed to maintaining a safe, healthy, and secure working environment across its operations with a focus on preventing occupational incidents and reducing work-related health risks. It places high importance on the health, safety, and well-being of its employees, contractual workers, suppliers, customers, and other stakeholders associated with its business. To support this commitment, SG Mart continuously strengthens its health and safety framework through investments in safety infrastructure, provision of appropriate resources, regular training and awareness programmes, and the implementation of safe work practices. The Company also emphasizes preventive risk management by identifying potential hazards, monitoring workplace conditions, and ensuring compliance with applicable health and safety regulations. By embedding safety considerations into its operational processes and value chain, SG Mart aims to foster a responsible workplace culture and provide a safe and compliant environment for all stakeholders.

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

The Company promotes a proactive safety culture by encouraging employees and workers to promptly report hazards, unsafe conditions, and near-miss incidents without fear of retaliation. Established reporting channels, supported by regular awareness programmes and systematic investigation processes, enable the timely identification, evaluation, and resolution of safety concerns while ensuring the protection of employee health, well-being, and job security.

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/ No)

Yes, all incidents, irrespective of their nature or severity, are systematically documented by SG Mart. The Company has established structured procedures for incident reporting, investigation, and resolution, which are consistently followed to ensure regulatory compliance, drive continuous improvement, and strengthen workplace safety.

d. Do the employees/worker of the Company have access to non-occupational medical and healthcare services?

Yes, the employees and workers of SG Mart are provided access to non-occupational medical and healthcare services. They are covered under a comprehensive Group Health Insurance Policy, which offers financial protection and facilitates access to quality healthcare services beyond occupational health coverage.

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

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

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

Yes, the SG Mart is committed to safeguarding the health, safety, and well-being of all its employees by ensuring a secure and conducive working environment. The Management undertakes regular reviews and continuous monitoring of the Company's policies, procedures, and operational practices to ensure compliance with applicable laws, regulatory requirements, and industry standards.

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

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

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%, all the assessment has been done internally by the entity in the course of business activities.
Working Conditions	

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

SG Mart Limited reports that no safety-related incidents or significant health and safety risks requiring corrective action were identified during the reporting period, indicating the effectiveness of its preventive measures and safety framework. The Company remains committed to maintaining high standards of workplace health and safety through the implementation of robust protocols, continuous monitoring, and proactive risk identification, ensuring a safe, compliant, and secure working environment for all employees and stakeholders.

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)?

Employees: Yes

Workers: Yes

Note: SG Mart provides life insurance / compensatory support in the event of death of employees and workers, as applicable. Employees are covered through the Company's employee term insurance policy. Workers are covered through statutory schemes such as ESIC, wherever applicable, and other applicable statutory compensation mechanisms. In case of any unfortunate death, compensation and support are provided in accordance with the applicable insurance policy terms, statutory requirements and Company policy.

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

The Company incorporates appropriate contractual provisions in its agreements and work orders with relevant value chain partners, requiring compliance with all applicable statutory and regulatory obligations, including the timely deduction and remittance of dues such as Provident Fund (PF), Employees' State Insurance Corporation (ESIC), Tax Deducted at Source (TDS), professional tax, and other applicable statutory payments. Vendors and contractors are required to furnish relevant compliance records, challans, returns, and declarations, wherever applicable. Adherence to these requirements is monitored through periodic reviews by the procurement, finance, human resources, user departments, and other relevant functional teams. For contractors and service providers deploying manpower at Company locations, statutory compliance is verified on a regular basis. In addition, the Company's internal audit framework, including reviews conducted by independent internal auditors, periodically assesses the effectiveness of statutory compliance controls and related processes.

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 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

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

No

5. Details on assessment of value chain partners on health and safety practices and working conditions:

	% age of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	Around 70% of the Company's total procurement spend was evaluated through sustainability-focused due diligence of key and Tier-1 suppliers. The assessment covered aspects such as compliance with applicable regulations, occupational health and safety performance, recognised certifications, supplier self-declarations, publicly available sustainability information, and adherence to responsible sourcing expectations. The Company's supply chain is largely comprised of established steel and raw material suppliers operating in the organised sector, many of whom have implemented certified occupational health and safety frameworks, including ISO 45001 or comparable management systems.
Working Condition	The Company carried out responsible sourcing assessments covering approximately 70% of its total procurement spend, with a primary focus on key and Tier-1 suppliers. The review considered various working condition and social responsibility aspects, including compliance with labour laws, protection of human rights, prevention of child and forced labour, ethical business conduct, workplace welfare practices, supplier declarations, publicly available information, and conformance with the Company's Supplier Code of Conduct.

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.

During the reporting period, SG Mart did not identify any material or systemic risks within its value chain that required immediate corrective action. Nevertheless, the Company continues to enhance its supplier engagement and responsible sourcing practices to proactively address potential risks related to health and safety, labour practices, and working conditions. The Company promotes compliance through supplier onboarding due diligence, adherence to its Supplier Code of Conduct, contractual obligations, periodic supplier interactions, supplier site visits, and reviews of relevant certifications and public disclosures, with additional focus on critical and high-risk suppliers. Suppliers are expected to comply with applicable legal and regulatory requirements relating to occupational health and safety, statutory compliance, human rights, ethical business conduct, and the prohibition of child and forced labour. Where any non-conformities or gaps are identified, suppliers are encouraged to implement appropriate corrective actions within agreed timelines, and their progress is monitored through follow-up reviews by the procurement and relevant functional teams.

PRINCIPLE 4 **Businesses should respect the interests of and be responsive of all its stakeholders**



SG Mart recognizes the importance of meaningful stakeholder engagement and has established structured communication channels to maintain regular interaction with customers, suppliers, employees, investors, and other stakeholders. The Company promotes transparent and open communication to encourage the timely exchange of information, feedback, and concerns across its value chain. To ensure responsiveness and accountability, SG Mart has implemented formal grievance redressal mechanisms, including the Whistle Blower Policy and the Prevention of Sexual Harassment (POSH) framework, enabling stakeholders to report concerns through secure and confidential channels. Feedback received through these mechanisms and other engagement platforms is reviewed by the Management and, where appropriate, the Board of Directors, and is considered during decision-making to ensure that business practices remain responsive to stakeholder expectations. Through continuous engagement, effective grievance management, and transparent governance, SG Mart strives to build long-term stakeholder trust and reinforce its commitment to responsible and sustainable business practices.

Essential Indicators

1. Describe the process for identifying key stakeholder groups:

SG Mart identifies its key stakeholders based on the extent to which they influence, or are influenced by, the Company's operations, business activities, value chain, and sustainability objectives. The identification process considers various stakeholder groups, including employees, workers, customers, dealers, suppliers, investors, regulators, business partners, and communities associated with the Company's operations. Stakeholder identification and prioritization are supported by periodic materiality assessments and continuous engagement through surveys, meetings, consultations, site visits, and other communication channels. Feedback received from both internal and external stakeholders is used to understand their expectations, validate material sustainability topics, strengthen risk management practices, and guide business decisions. The Company also identifies vulnerable and marginalized groups through community needs assessments, field interactions, public consultations, and engagement with local representatives to ensure that their perspectives are appropriately considered in its sustainability initiatives and responsible business practices.

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
Shareholders & Investors	No	We engage with our shareholders and investors through a range of formal communication channels, including stock exchange disclosures, media releases, the annual report, our official website, BSE Limited platform, and general meetings. These channels enable timely, transparent, and consistent dissemination of information to all stakeholders.	We maintain regular communication on a quarterly and annual basis, as well as on an as-required basis, ensuring that updates are shared in line with regulatory requirements and business needs.	Our key areas of engagement include: 1. Ensuring transparent and effective communication of business performance to keep stakeholders well-informed. 2. Promptly addressing investor queries and concerns in a responsive and satisfactory manner. 3. Strengthening corporate governance practices to build trust, accountability, and long-term confidence. 4. Providing relevant insights into the Company's strategy and business environment to support informed decision-making

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	No	SG Mart promotes a positive, inclusive, and engaging workplace culture through a range of employee-focused initiatives designed to enhance well-being, collaboration, and overall job satisfaction. These initiatives aim to create an environment where employees feel valued, heard, and motivated to contribute effectively. Key initiatives include: 1. Conducting regular employee engagement activities to boost morale, strengthen team cohesion, and encourage collaboration across functions. 2. Facilitating continuous interaction between employees and management to promote open communication, transparency, and constructive feedback. 3. Implementing structured performance appraisal systems to recognize employee contributions, support career development, and drive professional growth. 4. Establishing robust grievance redressal mechanisms to ensure that employee concerns are addressed in a timely, fair, and transparent manner	These employee engagement initiatives and interactions are carried out on a regular basis, including weekly and monthly intervals, to ensure consistent communication, timely resolution of concerns, and sustained employee motivation.	SG Mart focuses on several key areas to enhance employee engagement and overall well-being, ensuring a supportive and growth-oriented work environment. These focus areas include: 1. Promoting personal and professional development through continuous learning opportunities and skill enhancement initiatives. 2. Prioritizing health and safety to maintain a secure, safe, and supportive workplace for all employees. 3. Strengthening grievance redressal systems through structured mechanisms that ensure timely, fair, and transparent resolution of employee concerns. 4. Offering competitive remuneration and benefits to attract, retain, and motivate talent, while fostering long-term employee satisfaction and commitment.
Suppliers/ Partners	No	Regular meetings with key suppliers by senior management, supplier visits, suppliers' meet, supplier tour of manufacturing facilities	Quarterly/Half yearly	1. Interactive engagement 2. Inclusion of local and MSME vendors
Customers/ Dealer	No	Regional meets, visits to dealers, need-based visits, Customer meets, Customer visits by the marketing team and senior management	Regularly	1. Grievance redressal 2. Product quality 3. Post-sales support
Government and Regulatory Authorities	No	Statutory filings, regulatory submissions, meetings / interactions with authorities, inspections, audits, public hearings, consent / approval processes, compliance reports, stock exchange filings and responses to regulatory queries	As per statutory / regulatory requirements; periodic and need-based	Compliance with applicable laws and regulations; statutory approvals and renewals; environmental, labour, tax, corporate and securities-law compliance; policy and regulatory updates; inspections and audits; submission of returns and reports; addressing regulatory queries; implementation of corrective actions, wherever required; and maintaining transparent and responsible engagement with authorities

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**

   SG Mart has established a structured approach for engaging with stakeholders on economic, environmental, and social matters that are material to its business and sustainability objectives. Stakeholder engagement is carried out through regular interactions with employees, workers, customers, dealers, suppliers, investors, regulators, business partners, communities, and other relevant stakeholder groups using a range of formal communication and consultation channels. These interactions are coordinated by the respective functional teams, including human resources, procurement, sales and marketing, investor relations, legal, compliance, sustainability, CSR, and environment, health and safety, to understand stakeholder expectations, address concerns, and strengthen relationships. Feedback and insights gathered through these engagements are consolidated and reviewed by the Management, while significant matters relating to ESG, business risks, customer satisfaction, supply chain, employee welfare, community development, regulatory changes, and sustainability priorities are escalated to the Board of Directors and relevant Board-level Committees, wherever applicable. The outcomes of these consultations support the Company's materiality assessment, policy development, risk management, CSR initiatives, sustainability strategy, and disclosure practices, enabling informed decision-making and the creation of long-term value for all stakeholders.

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.**

   No

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

   The Company is committed to maintaining transparency, accountability, and fairness in all its interactions with stakeholders. To support this commitment, it has established a structured grievance redressal mechanism that enables stakeholders to raise concerns and complaints through appropriate channels. All grievances are addressed in a timely, impartial, and confidential manner, with robust processes in place to protect the identity and interests of individuals reporting concerns.

PRINCIPLE 5 Businesses should respect and promote Human Rights



SG Mart is committed to upholding and promoting human rights across its operations and throughout its value chain. While formal third-party human rights due diligence processes are in the process of further development, the Company integrates human rights considerations into its business practices through contractual obligations and internal policies.

All relevant agreements with business partners include clauses related to adherence to human rights standards, reflecting the Company's expectation of ethical conduct across its supply chain. SG Mart maintains a strict zero-tolerance approach toward practices such as child labour, forced labour, and any form of discrimination, ensuring compliance with applicable laws and internationally accepted principles.

The Company has established robust internal grievance redressal mechanisms that enable employees and stakeholders to report concerns related to human rights or workplace practices in a safe and confidential manner. During the reporting period, no material human rights violations were reported, indicating the effectiveness of the Company's preventive and monitoring measures.

In addition, SG Mart ensures that its premises and workplace infrastructure are designed to be accessible and inclusive, supporting equal participation and opportunity for all individuals, including differently-abled persons.

Through these measures, the Company continues to strengthen its commitment to human rights, ethical conduct, and inclusive growth across its operations and value chain

Essential Indicators

1. Employees and workers who have been provide training on human rights issues and policy (ies) of the entity

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees /workers covered (B)	% (B/A)	Total (C)	No. of employees /workers covered (D)	% (D/C)
Employees						
Permanent	134	134	100%	156	156	100%
Other than permanent	-	-	-	-	-	-
Total employees	**134**	**134**	**100%**	**156**	**156**	**100%**
Workers						
Permanent	43	43	100%	-	-	-
Other than permanent	200	200	100%	95	95	100%
Total workers	**243**	**243**	**100%**	**95**	**95**	**100%**

2. Details of minimum wages paid to employees and workers

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No (B)	% (B/A)	No (C)	% (C/A)		No (E)	% (E/D)	No (F)	% (F/D)
Employees										
Permanent										
Male	129	-	-	129	100%	152	-	-	152	100%
Female	5	-	-	5	100%	4	-	-	4	100%
Other than permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Workers										
Permanent										
Male	43	-	-	43	100%	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Other than permanent										
Male	197	-	-	197	100%	95	-	-	95	100%
Female	3	-	-	3	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)	5	6,40,000	1	760,000
Key Managerial Personnel (Other than BoD)	2	35,87,505	0	NA
Employees other than BoD and KMP	126	5,56,702	5	596,640
Workers	43	4,44,000	-	-

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	4.69%	1.54%

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. SG Mart has assigned responsibility for addressing human rights-related matters through its Human Resources function, supported by established grievance redressal and governance mechanisms. The Human Resources team serves as the primary point of contact for concerns relating to employees and workers, while the Company has also designated a Vigilance Officer under its Whistle Blower Policy and constituted an Internal Committee under the Prevention of Sexual Harassment (POSH) framework to address workplace harassment and related grievances. Concerns relating to discrimination, harassment, wages, working conditions, child labour, forced labour, freedom of association, or any other human rights-related issues may be reported through the appropriate HR, grievance, whistleblower, or POSH channels. Such matters are addressed in accordance with the Company's policies, ensuring confidentiality, impartiality, protection against retaliation, and timely resolution. Oversight of these processes is provided by the Management, Human Resources function, Vigilance Officer, Internal Committee, and the Board of Directors or relevant Board-level Committees, wherever applicable.

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

SG Mart has established internal mechanisms to receive, review, and address grievances relating to human rights and workplace concerns. Employees and workers may raise issues through the Human Resources function, reporting managers, grievance redressal channels, the Whistle Blower Policy, or the Internal Committee constituted under the Prevention of Sexual Harassment (POSH) framework, as applicable. Human rights-related grievances may include matters relating to discrimination, harassment, workplace conduct, wages, working conditions, occupational health and safety, child labour, forced labour, or other employment-related rights. Complaints are reviewed by the appropriate function or designated authority based on the nature of the concern and are addressed in accordance with the Company's policies. The grievance redressal process is guided by the principles of confidentiality, impartiality, protection against retaliation, and timely resolution, with significant matters being escalated to the Management or relevant governance forums, wherever required.

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

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

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

	FY 2025-26	FY 2024-25
Total complaints reported under Sexual Harassment on Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	NIL	NIL
Complaints on POSH as a % of female employees / workers	NIL	NIL
Complaints on POSH upheld	Not Applicable	Not Applicable

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

SG Mart has established appropriate mechanisms to protect individuals who report concerns relating to discrimination, harassment, sexual harassment, or other workplace misconduct. The Company's Whistle Blower Policy, Prevention of Sexual Harassment (POSH) Policy, grievance redressal procedures, and Human Resources processes incorporate safeguards to ensure confidentiality, protect the identity of complainants, and prohibit retaliation. Employees, workers, witnesses, and individuals participating in investigations are protected against victimisation, intimidation, discrimination, or any adverse impact on their employment, work responsibilities, performance evaluation, career progression, or workplace treatment for raising concerns in good faith. Complaints are reviewed by the appropriate authority, including the Human Resources function, Vigilance Officer, Internal Committee under the POSH framework, senior management, or other relevant governance bodies, depending on the nature of the issue. Any instance of retaliation, victimisation, or breach of confidentiality is treated seriously and may result in appropriate disciplinary action in accordance with the Company's policies and applicable laws.

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

Yes. SG Mart integrates human rights considerations into its supplier expectations, procurement practices, business agreements, and contractual arrangements, wherever applicable. The Company is committed to respecting and promoting the human rights of its employees, workers, suppliers, contractors, value chain partners, local communities, and other stakeholders associated with its operations. Through its Supplier Code of Conduct and related procurement requirements, the Company sets clear expectations on compliance with human rights principles, including the prohibition of child labour, forced or bonded labour, non-discrimination, fair and respectful treatment, safe and healthy working conditions, adherence to applicable ethical business conduct. Suppliers, contractors, and business partners are expected to comply with these requirements throughout their engagement with the Company, reinforcing responsible and sustainable practices across the value chain.

10. Assessments for the year

Section	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100%, All the assessment has been done internally by the entity in the course of business operations.
Forced Labour/ Involuntary Labour	
Sexual Harassment	
Discrimination at workplace	
Wages	
Other-please specify	

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

No material risks or concerns were identified during the assessments conducted for the areas covered under Question 10; therefore, no specific corrective actions were required during the reporting period. The Company continues to monitor these areas through periodic Human Resources reviews, statutory compliance assessments, contractor and workforce compliance evaluations, the POSH framework, grievance redressal mechanisms, and ongoing management oversight. Any observations identified through these processes are addressed through appropriate corrective and preventive measures in accordance with applicable laws, regulatory requirements, and the Company's policies.

Leadership Indicators

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

During FY 2025–26, no material human rights-related grievances or complaints were reported that necessitated changes to existing business processes or the introduction of new procedures. Consequently, no specific business process modifications were undertaken during the reporting period. The Company continues to oversee human rights-related matters through its Human Resources processes, grievance redressal mechanisms, Whistle Blower Policy, Prevention of Sexual Harassment (POSH) framework, and other relevant policy controls. Any concerns identified through these mechanisms are reviewed by the appropriate function and addressed through suitable corrective and preventive actions in accordance with the Company's policies and applicable legal requirements.

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

SG Mart undertakes human rights due diligence through its internal policies, Human Resources processes, compliance reviews, supplier engagement, grievance redressal mechanisms, and periodic assessments across its operations and value chain. The Company's due diligence framework covers key human rights aspects, including the prohibition of child labour and forced labour, non-discrimination, prevention of sexual harassment, fair wages, safe and healthy working conditions, freedom of association, grievance redressal, and protection against retaliation. These assessments encompass employees, workers, contract labour, contractors, and other relevant stakeholders across the Company's operations. Human rights expectations are also communicated to suppliers and business partners through the Supplier Code of Conduct, contractual obligations, supplier onboarding procedures, and ongoing engagement initiatives, wherever applicable. During the reporting period, the Company conducted reviews of its operations and key suppliers against relevant human rights, statutory compliance, occupational health and safety, working conditions, and ethical business conduct parameters. No material human rights risks or concerns requiring specific corrective action were identified.

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. SG Mart is committed to providing a safe, inclusive, and accessible workplace for employees, visitors, and other stakeholders, including persons with disabilities. The Company endeavours to ensure that its offices and operational locations are designed and maintained in line with the requirements of the Rights of Persons with Disabilities Act, 2016, wherever applicable and feasible. Accessibility measures include features such as ramps or step-free access, accessible entry points, designated parking facilities, and accessible washrooms at relevant locations, wherever feasible. The Company periodically reviews its infrastructure and continues to strengthen accessibility by implementing appropriate improvements wherever gaps are identified. In addition, SG Mart upholds the principles of equal opportunity and non-discrimination in all employment and workplace practices, fostering an inclusive environment where every individual is treated with dignity, fairness, and respect.

4. Details on assessment of value chain partners:

Section	% of value chain partners (by value of business done with such partners) that were assessed
Child Labour	Key / Tier-1 suppliers representing approximately 70% of upstream procurement spend were assessed / reviewed through supplier declarations, public disclosures, policies, certifications and responsible sourcing parameters, wherever available.
Forced Labour/ Involuntary Labour	
Sexual Harassment	
Discrimination at workplace	
Wages	
Other-please specify	

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

No material risks or concerns were identified during the assessment or review of key value chain partners for the areas covered under Question 4; therefore, no specific corrective actions were required during the reporting period. The Company continues to promote responsible business practices across its value chain through its Supplier Code of Conduct, procurement procedures, contractual obligations, supplier assessments, and responsible sourcing initiatives. Where any gaps or areas for improvement are identified, SG Mart engages with the concerned supplier to implement appropriate corrective actions, conducts follow-up reviews to monitor progress, and escalates matters where necessary to ensure timely resolution and continued compliance.

PRINCIPLE 6 **Businesses should respect and make efforts to protect and restore the environment.**



SG Mart is committed to minimizing the environmental impact of its operations by adopting responsible environmental management practices and continuously improving its environmental performance. Although the Company does not undertake manufacturing activities, it actively monitors key environmental aspects such as energy consumption, fuel usage, packaging materials, and electronic waste generated through its offices and logistics operations. The Company has established processes for collecting and monitoring environmental data to support informed decision-making, efficient resource utilization, and effective tracking of its environmental performance. SG Mart also remains focused on strengthening its environmental governance by enhancing its monitoring systems, improving the quality and transparency of environmental disclosures, and progressively adopting recognized sustainability and assurance practices. Through these initiatives, the Company aims to reduce its environmental footprint and align its operations with evolving sustainability expectations and best practices.

Essential Indicators

1. Details of total energy consumption (in MWh) and energy intensity, in the following format:

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (c)	-	-
Total energy consumed from renewable sources (A+B+C)	-	-
From non-renewable sources		
Total electricity consumption (D)	8130 GJ	1767.9 GJ
Total fuel consumption (E)	532 GJ	77 GJ
Energy consumption through other sources (F)	-	-
Total energy consumed from non - renewable sources (D+E+F)	**8662 GJ**	**1845 GJ**
Total energy consumed (A+B+C+D+E+F)	**8662 GJ**	**1845 GJ**
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	1.56	0.33
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) (GJ/USD Million)	3.18	0.67
Energy intensity in terms of physical Output	0.12	0.34
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

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

Not Applicable

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:

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

Parameter	FY 2025-26	FY 2024-25
(iv) Seawater / desalinated water	-	-
(v) Others	5140.4	3422.4
Total volume of water withdrawal (In kiloliters) (i + ii + iii + iv + v)	**5140.4**	**3422.4**
Total volume of water consumption (In kiloliters)	**1028.0**	**684.49**
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.19	0.12
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (KL/USD Million)	0.38	0.25
Water intensity in terms of physical Output	0.015	0.13
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.

Not Applicable

4. Provide the following details related to water discharge:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water		
- No treatment	-	-
- With treatment – please specify level of Treatment	-	-
(ii) To Groundwater		
- No treatment	-	-
- With treatment – please specify level of Treatment	-	-
(iii) To Seawater		
- No treatment	-	-
- With treatment – please specify level of Treatment	-	-
(iv) Sent to third parties		
- No treatment	-	-
- With treatment – please specify level of Treatment	-	-
(v) Others		
- No treatment	4112.3	2737.9
- With treatment – please specify level of Treatment	-	-
Total water discharged (in kiloliters)	**4112.3**	**2737.9**

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.

Not Applicable

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

Not Applicable

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

Parameter	Please specify unit	FY 2025-26 Current Financial year	FY 2024-25 Previous Financial year
NOx	mg/Nm3	51.27	-
Sox	mg/Nm3	14.25	-
Particulate Matter (PM)	mg/Nm3	7.34	-
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others-please specify	-	-	-

Note:- All Plants are monitored periodically and all emissions are within Central Pollution Control Board (CPCB) norms.

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.

Not Applicable

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

Parameter	Please specify units	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	tCO2e	50.7	5.8
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	tCO2e	1603.5	357.0
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO2e/INR Cr	0.30	0.07
Total Scope 1 and Scope 2 emission intensity per rupee turnover adjusted for Purchasing Power Parity (PPP) (Total scope 1 and scope 2 GHG emissions / revenue from operations adjusted for PPP)	tCO2e/USD Million	0.61	0.13
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO2e/MT	0.02	0.07
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

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, Sustainability Actions Private Limited has done the assessment of GHG scope 1 and 2.

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

No

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)	-	-
Plastic waste **(A)**		
E-waste **(B)**		
Bio-medical waste **(C)**		
Construction and demolition waste **(D)**		
Battery waste **(E)**		
Radioactive waste **(F)**		
Other Hazardous waste. Please specify, if any. **(G)**		
Other Non-hazardous waste generated (H). Pl, if any. (Break-up by composition i.e., by materials relevant to the sector)	3896.38	493.08
Total (A+B + C + D + E + F + G + H)	**3896.38**	**493.08**
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (MT/INR Crores)	0.70	0.09
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (MT/USD Million)	1.43	0.18
Waste intensity in terms of physical output	0.05	0.09
Waste intensity (optional) – the relevant metric may be. selected by the entity		
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		

Parameter	FY 2025-26	FY 2024-25
Category of waste		
(i) Recycled	3896.38	493.08
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	**3896.38**	**493.08**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
Total	**-**	**-**

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

Not Applicable

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.

SG Mart Limited, being relatively early in its operational lifecycle, has not yet encountered significant e-waste generation, as its electronic equipment including laptops, servers, and other devices—remains in active use. Nevertheless, the Company is committed to adopting responsible e-waste management practices. In the future, once such assets reach the end of their lifecycle, SG Mart Limited will ensure their disposal is carried out in accordance with applicable government regulations and environmental ('green') norms, through duly authorized and compliant vendors

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
Not Applicable			

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
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:

S. No	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken if any
SG Mart has maintained full compliance with all applicable environmental laws and regulations in India; accordingly, this question is not applicable to the Company.				

Leadership Indicators

1. Water withdrawal consumption and discharge in the areas of water stress (in KL):

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

(i) Name of the area: A complaint cording to Central Groundwater Board SG mart plants located in Jaipur, Indore, Gautam Budh Nagar and Bangalore are in zones where groundwater has been overexploited.

(ii) Nature of operations: Trading of building material products.

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

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
i) Surface water	-	-
ii) Groundwater	-	-
iii) Third party water	-	-
iv) Seawater / desalinated water	-	-
v) Others	1145.0	762.5
Total volume of water withdrawal (in kilolitres)	1145.0	762.5
Total volume of water consumption (in kilolitres)	229.1	152.5
Water intensity per rupee of turnover (Water consumed / Turnover (Rs Cr))	0.04	0.03
Water intensity (Optional)- the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment		
- With treatment – please specify level of treatment		
(ii) Into 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	916.3	610.0
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)	**916.3**	**610.0**

2. With respect to the ecologically sensitive areas reported at Question 10 of essential Indicators above, provide details of significant direct and indirect impact of the entity on bio-diversity in such areas along with prevention and remediation activities:

Not Applicable

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

S. No	Initiative undertaken	Details of the initiatives (Web-link, if any, may be provided along with summary)	Outcome of the initiative
Not Applicable			

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

Yes. SG Mart has established a Business Continuity Plan (BCP) and emergency preparedness framework to manage potential disruptions arising from operational incidents, natural disasters, cyber threats, system failures, and other unforeseen events. The Company's business continuity approach is integrated with its overall risk management framework and is periodically reviewed by the Management and, where applicable, the Board or relevant Board-level Committee. Business continuity is supported through emergency response procedures, incident reporting and escalation mechanisms, periodic mock drills, and information technology backup and recovery processes. The Company continues to strengthen its resilience by enhancing its operational preparedness, technology infrastructure, and risk management practices to ensure the continuity of critical business operations during disruptive events.

5. 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?

No material adverse environmental impacts arising from the Company's value chain were identified during the reporting period through its supplier engagement, procurement reviews, and responsible sourcing processes. SG Mart communicates its environmental expectations to key suppliers and business partners through supplier onboarding, procurement procedures, contractual requirements, supplier interactions, and its Supplier Code of Conduct. These expectations include compliance with applicable environmental regulations, efficient resource utilization, waste management, pollution prevention, occupational health and safety, and ethical business practices. The Company continues to strengthen its supplier sustainability assessments, responsible sourcing initiatives, and ESG data collection across the value chain. Where any environmental gaps or concerns are identified, SG Mart works collaboratively with the relevant supplier or business partner to implement appropriate corrective actions, conduct follow-up reviews, and ensure timely resolution.

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

During the reporting period, SG Mart assessed key suppliers representing approximately 70% of its procurement spend for environmental performance and responsible business practices. The assessment was undertaken through supplier onboarding and procurement processes, sustainability reviews, evaluation of relevant certifications, public disclosures, and other available responsible sourcing parameters. Key areas of review included compliance with applicable environmental regulations, environmental management systems, resource efficiency, emissions management, waste management, and overall environmental performance. The Company continues to enhance its supplier sustainability assessment framework, strengthen responsible sourcing practices, and improve the collection and monitoring of ESG-related information across its value chain.

7. How many Green Credits have been generated or produced:

a. **By the listed entity - Nil.**

b. **By the top ten (In terms of value of purchases and sales, respectively) value chain partners" - Nil.**

PRINCIPLE 7

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



SG Mart does not currently participate in public policy advocacy, regulatory lobbying, or activities intended to influence public policy decisions. The Company conducts its business in compliance with all applicable laws, regulations, and governance requirements while maintaining a neutral and transparent approach to policy-related matters. SG Mart recognizes the importance of constructive engagement with industry associations and other relevant stakeholders and may, where appropriate, participate in industry forums to support sectoral development and knowledge sharing. Any such engagement will be undertaken in a responsible, ethical, and transparent manner, consistent with the Company's values of integrity, accountability, and good corporate governance, while safeguarding stakeholder trust and ensuring compliance with applicable regulatory frameworks.

Essential Indicators

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

   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 as provide below:

S. No	Name of the trade and Industry chambers/ associations	Reach of trade and industry chambers / associations (State/ National)
Not Applicable		

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.**

   Not applicable, as the Company has not received any complaints or encountered any issues related to anti-competitive conduct.

Name of Authority	Brief of the case	Corrective action taken
Not Applicable		

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development



SG Mart is committed to supporting inclusive and sustainable economic growth by building strong relationships with a diverse network of suppliers and business partners across different regions. The Company promotes fair, transparent, and responsible procurement practices while providing equitable business opportunities to micro, small, and medium enterprises (MSMEs) and local suppliers, thereby contributing to regional development and resilient value chains. SG Mart emphasizes ethical sourcing, fair commercial practices, and long-term partnerships that create shared value for all stakeholders. To enhance operational resilience, the Company has implemented business continuity measures and financial risk management practices, including appropriate vendor and logistics insurance arrangements, to minimize potential disruptions, safeguard business operations, and strengthen the stability of its supply chain.

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable					

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of 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:

SG Mart has established appropriate governance mechanisms, including the Stakeholders' Relationship Committee and the Prevention of Sexual Harassment (POSH) Committee, to ensure the timely, fair, and transparent resolution of stakeholder and workplace grievances. Employees and workers are encouraged to raise work-related concerns through the Human Resources Department, fostering open communication and an effective grievance redressal process. For customers, suppliers, investors, and other external stakeholders, the Company provides dedicated contact details and communication channels through its official website to facilitate the prompt handling of enquiries and concerns. This structured grievance management framework reinforces accessibility, responsiveness, and meaningful stakeholder engagement while promoting transparency and accountability across the organization.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	14%	10%
Directly from within India	94%	99%

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

Location	FY 2025-26	FY 2024-25
Rural	19.98%	24%
Semi-Rural	16.33%	2%
Urban	0.21%	11%
Metropolitan	63.48%	63%

Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in 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 supplies comprising marginalized / vulnerable groups? (Yes/No)

No

(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)	Benefits Shared (Yes / No)	Basis of calculating benefit share
Not Applicable				

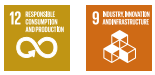
5. Details of corrective actions taken or underway based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved:

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

6. Details of beneficiaries of key CSR Projects.

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
The Company has undertaken CSR initiatives towards the development of healthcare infrastructure through investment in a hospital facility. The project is currently under implementation and has not yet been completed. Upon completion, it is expected to enhance access to quality healthcare for the surrounding communities			

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



SG Mart places strong emphasis on customer satisfaction by delivering quality products, reliable services, and a transparent customer experience. The Company strives to understand and address customer expectations through regular interactions and feedback received during the course of business, which helps drive continuous improvements in its products and services. While formal customer satisfaction surveys are not currently implemented, the Company is working towards establishing structured feedback mechanisms to strengthen customer engagement and better measure service performance. SG Mart remains committed to enhancing customer experience through improved communication, robust feedback processes, and continuous refinement of its service standards, reflecting its focus on responsible business practices and long-term customer relationships

Essential Indicators

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

SG Mart has established processes to receive, monitor, and resolve customer complaints and feedback related to its products and services. Customer concerns may be communicated through multiple channels, including the sales and marketing teams, dealers and distributors, customer meetings, regional offices, email, telephone, the Company's website, and other business communication platforms. Complaints relating to product quality, delivery, documentation, service, or after-sales support are recorded, reviewed, and addressed in a timely manner. Depending on the nature of the issue, the concerned sales, quality, logistics, or customer service teams investigate the matter and implement appropriate corrective and preventive actions. Significant or recurring issues are escalated to senior management and are used to strengthen product quality, improve operational processes, and enhance overall customer service and satisfaction.

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

	As a percentage of total turnover
Environmental and social parameters relevant to the product	0%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

3. Number of consumer complaints in respect of the following

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	Not Applicable	0	0	Not Applicable
Advertising	0	0	Not Applicable	0	0	Not Applicable
Cyber-security	0	0	Not Applicable	0	0	Not Applicable
Delivery of essential services	0	0	Not Applicable	0	0	Not Applicable
Restrictive trade practices	0	0	Not Applicable	0	0	Not Applicable
Unfair trade practices	0	0	Not Applicable	0	0	Not Applicable
Others	0	0	Not Applicable	0	0	Not Applicable

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

	Number	Reasons for recall
Voluntary recalls	Nil	Not Applicable
Forced recalls	Nil	Not Applicable

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. SG Mart has implemented an Information Security and Cybersecurity framework to identify, manage, and mitigate cyber and data privacy risks across its operations. The framework includes measures relating to information security governance, user access management, data protection, acceptable use of IT resources, network and system security, incident reporting, backup and recovery, cybersecurity awareness, continuous monitoring, and risk mitigation. The Company continues to strengthen its cybersecurity posture by adopting appropriate technical and organizational controls aligned with recognized industry practices. Cybersecurity and data privacy risks are managed through periodic IT reviews, system access controls, vulnerability assessments, employee awareness programs, backup and recovery procedures, and incident response processes. Significant cybersecurity risks and incidents, where applicable, are escalated to the Management and the Board for appropriate oversight and action.

https://sgmart.co.in/pdfs/IT-Policy-SG-Mart-Limited.pdf

6. Provide details of any corrective actions taken or underway on issues relating to advertising and delivery of essential services cyber security and data privacy of customers re-occurrence of instances of product recalls penalty action taken by regulatory authorities on safety of products/services:-

No issues were reported as of March 31, 2026.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches: No breaches.

b. Percentage of data breaches involving personally identifiable information of customers: Not Applicable

c. Impact, if any, of the data breaches: Not Applicable

Leadership Indicators

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

SG Mart provides comprehensive information on all its products through its official website (https://sgmart.co.in/), ensuring easy accessibility for stakeholders. To maintain the accuracy, relevance, and user-friendliness of the website, the Company has engaged an external agency responsible for regular monitoring and managing digital initiatives, including search engine optimization (SEO) and related activities

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

SG Mart conducts meetings and awareness programmes to educate customers on the responsible use of its products. These initiatives are designed to promote safe handling practices, ensure optimal product utilization, and encourage sustainability across the product lifecycle

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)

SG Mart ensures strict compliance with all applicable laws and regulations governing the display and disclosure of product information. The Company also places significant importance on customer feedback, treating it as a key input for continuous improvement. Efforts are made to systematically incorporate such feedback into business processes to enhance product quality, service delivery, and overall customer experience