SG MART LIMITED

(Formerly known as Kintech Renewables Limited)

FAMILIARISATION PROGRAMME FOR INDEPENDENT DIRECTORS

(FY-2024-25)

Preamble: The role of Independent Directors (IDs) has been of paramount Importance to the Corporate World, its investors (particularly minority investors), stakeholders, regulators as these directors are required to uphold the ethical standards of Integrity and Probity, exercise Independent Judgement and assist in implementing the best Corporate Governance practices, while fulfilling the strict criteria of being Independent of the Management and the Company. Hence, it becomes imperative on the part of the Company to adequately familiarise Independent Directors with the Company, its operations, management and regulatory framework governing the organisation.

Pursuant to Regulation 25(7) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations"), the listed entity shall familiarise the Independent Directors through various programmes about the listed entity including the following:

a. nature of the industry in which the Listed Entity operates;
b. business model of the industry;
c. roles, rights, responsibilities of the Independent Directors; and
d. any other relevant information.

The Code of Conduct for Independent directors as prescribed under the Companies Act, 2013 and the Code of Conduct for the Board of Directors and Senior Management as prescribed under

Regulation 17 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 describes the roles, rights and responsibilities of the directors and Senior Management (Including IDs). The Code of Conduct is adopted by the Board of Directors. All directors, including IDs, appointed on the board are required to familiarize themselves with the said Code of Conduct and confirm the same to the Company in writing. The Code of Conduct is also disseminated on the Website of the Company.

Periodic updates: All the IDs are made aware of their roles and responsibilities at the time of appointment through a formal letter of appointment, which also stipulates various terms and conditions of their engagement. Newly appointed directors are provided along with their letter of appointment, Code of Conduct, complete set of Statutory and Internal policies of the Company, list of committees, MOA and AOA of the Company and other materials as may be required by the directors to gain an insight into the Company.

The Board of Directors are also made aware about the following on quarterly basis:

a. **Corporate Governance Practises & Compliances:** The Company in its every Board meeting allocates considerable amount of time for agenda item titled “Listing and Secretarial Compliances” wherein, the Compliance Officer presents to the Board, a brief presentation highlighting regulations/amendments as provided by Securities and Exchange Board of India (“SEBI”) & Other Regulatory Updates, Surveillance Related Matters and Investor Services related matters.
b. **Financial Position of the Company:** The Chief Financial Officer (CFO) presents a comprehensive overview of the Company's financial position, highlighting key performance indicators, financial health, and strategic initiatives. The CFO also presents financial risks and mitigation strategies, affirming the Company's commitment to sustainable growth and long-term value creation for stakeholders.
c. **Review of Operations of the Company:** The Executive Director (ED) presents a detailed review of the Company's operations, outlining key achievements, challenges, and strategic initiatives undertaken during the quarter. He highlights significant progress across core business segments, operational efficiencies, and the successful implementation of growth-oriented projects. The ED also presents a forward-looking perspective, focusing on continuous improvement and sustainable growth.

Summary of Familiarization programme held during FY 2024-25:

Number of programmes attended by Independent Directors during the year	4
Number of hours spent by Independent Directors in such programmes during the year	17 Hours 40 Minutes