

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING 2024

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1. Corporate Identification 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, Hargovind 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: 011-44457164
8. Website: www.sgmart.co.in
9. Financial year for which reporting is being done: 2023-24
10. Name of the Stock Exchange(s) where shares are listed: BSE Limited
11. Paid-up Capital ₹11.15 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
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 under this report are made on a standalone basis for SG Mart Limited.
14. Name of assurance provider: Not Applicable
15. Type of 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	B2B Sales	B2B trading of construction materials.	~ 98%

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	46620	64%
2	Light Structurals	46620	28%
3	Others	46620	8%

III. Operations

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

Location	Number of plants	Number of offices*	Total
National	Nil	10	10
International	Nil	Nil	Nil

*No. of offices includes retail outlets/warehouses with GST registration

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	24
International (No. of Countries)	0

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

NIL:- The Company does not export any goods/services.

c. A brief on types of customers

SG Mart's customer base spans top tier EPC companies, real estate developers, OEMs, traders, dealers, manufacturers and retailers.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1.	Permanent (D)	81	79	98%	2	2%
2.	Other than permanent (E)	0	0	0	0	0
3.	Total employees (D+E)	81	79	98%	2	2%
Workers						
4.	Permanent (F)	0	0	0	0	0
5.	Other than permanent (G)	16	16	100%	0	0
6.	Total workers (F+G)	16	16	100%	0	0

b. Differently abled Employees and workers:

S. No.	Particulars	Total	Male		Female	
		(A)	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	No. and percentage of Females	
	No. (A)	No. (B)	% (B/A)
Board of Directors	4	1	25%
Key Management Personnel	3	0	0%

22. Turnover rate for permanent employees and workers -

Category	FY 2024			FY 2023			FY 2022		
	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)
Permanent employees	11.70%	2.12%	13.82%	0%	0%	0%	0%	0%	0%
Permanent workers	0%	-	0%	NA	NA	NA	NA	NA	NA

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/Not Applicable

VI. CSR details

24.

i. Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes*.

	As of March 31, 2024
ii. Turnover (in ₹ crore)	2682.90
iii. Net worth (in ₹ crore)	1087.09

* CSR is applicable from FY 2024-25

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 2024			FY 2023		
		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	SG Mart has a Whistle blower policy in place which lays down the procedure in accordance with which all the grievances are addressed. Link to our policy: https://sgmart.co.in/	0	0	0	0	0	0
Investors (other than shareholders)		0	0	0	0	0	0
Shareholders		0	0	0	0	0	0
Employees and workers		0	0	0	0	0	0
Customers		0	0	0	0	0	0
Value Chain Partners		0	0	0	0	0	0
Other (please specify)		0	0	0	0	0	0

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 implications)
1.	Employee well-being	Opportunity	Employee well-being is critical to the Business operations and overall responsibility of the Company to manage well-being aspects of its critical stakeholder	-	Positive
2.	Talent Management	Opportunity and Risk	<p>Talent attraction: With the infrastructure development being a major focus for the government, the construction materials sector attracts talent due to high-growth opportunities and competitive wages. However, at times there are challenges in hiring industry appropriate senior leadership positions.</p> <p>Local Community Development: The construction materials industry also offers local communities good entry-level jobs at competitive wages which allows community members to acquire skills and an opportunity to advance to higher wages and better careers, especially in smaller towns.</p> <p>Learning and Development (L&D): Our strong emphasis on L&D leads to enhanced career opportunities and helps us build employee loyalty.</p> <p>Employee Voice and Engagement: Our corporate culture emphasises all employees to raise any concerns/ feedback directly with the Management. An independent Ethics Helpline is also available.</p>	<p>The Company has adopted a better salary, perquisites structures and better working environment, so that company can appoint appropriate senior leadership personnel that help the organization to grow at next level.</p> <p>The Company has a policy for maintaining confidentiality of personnel raising their voice against actionable insights that helps the organization in better decision-making based on employee feedback.</p>	Positive
3.	Customer Experience	Opportunity	<p>Optimal Product Assortment: We sell a wide range of goods across our product categories. We have an extensive network of suppliers and we endeavour to source our products from regions where they are widely available or manufactured. We also consciously focus on local assortment in each area.</p>	-	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

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	No	Yes	Yes
b.	Has the policy been approved by the board?	Yes*	Yes**	No	No	Yes*	No	No	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)	No	No	No	No	No	No	No	No	No
3.	Do the enlisted policies extend to your value chain partner (Yes/No)	No	No	No	No	No	No	No	No	No
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.	None								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any	In the beginning of the financial year specific goals, commitments and target placed before the Board of Directors. The Risk Management Team focusing on various parameters to monitor the performance to achieve its targets. The following activities are undertaken to meet the commitments: 1. Setting up of an efficient supply chain; 2. Insurance coverage to minimize potential losses; 3. Separate teams have been formed across the organization to focus on likely risks and mitigation plan; 4. Hiring of talent personnel in the organization and retention of the same.								
6.	Performance of the entity against the specific commitments' goals and targets along with reasons in case the same are not met.	Performance of each of the principles is reviewed periodically by Risk Management Team.								
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 Company is committed to conducting beneficial, fair business practices to all stakeholders including the community at large. We provide employees and business associates with working conditions that are clean, safe, healthy and fair. We are committed to transparently sharing our progress, challenges, and successes as we strive to create lasting value for our stakeholders while leaving a positive impact on society and the environment.									
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility Policies. At the highest level, the Board of Directors of your Company is responsible for implementation and oversight of the Business Responsibility policy.									
9.	Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes/No). If yes, provide details:- The Company has Risk Management team for monitoring the progress of Risk Management on a quarterly basis. Mr. Suraj Kumar, Chief Financial Officer of the Company has been appointed as Chief Risk Officer to monitor the various programs and conduct monthly meeting and measure the progress.									

* Code of Conduct

**Company's Vision & Mission

***Company's Quality Policy

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 review is conducted by the Committee of the Board									On a need basis								
Compliance with Statutory requirements of relevance to the principles and rectification of any non-compliances	Yes, the review is conducted by the Committee of the Board									On a need basis								
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.	No, the Company has various policies in place, which are reviewed from time to time by the Board, its Committees and Senior Management. Further, the above policies and processes may be subject to regulatory compliances and changes, as 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)									
The entity does not have the financial or/human and technical resources available for the task (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
PRINCIPLE 1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.
Essential Indicators
1. Percentage coverage by training and awareness programmes on any of the Principles during the 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	(As a part of Board Meeting) Familiarization Programme at regular intervals, in each Board Meeting. Updates related to regulatory changes, topic covered includes: 1) SEBI Regulations 2) Companies Act 3) Corporate Governance At each meeting of the Board/ Audit Committee, members also deliberate on key integrity matters that helps to reflect and focus on key strategies and financials and members also discuss various sustainable initiatives of the Company.	100%
Key Managerial Personnel	2	1) Code of Conduct 2) Whistleblower Policy 3) Prevention of Sexual Harassment at the Workplace	100%
Employees other than Board of Directors and KMPs	2	1) Code of Conduct 2) Whistleblower Policy 3) Prevention of Sexual Harassment at the Workplace	100%
Workers	2	Prevention of Sexual Harassment at the Workplace	100%

Note: All the principles laid down in this Report are covered in the Company's Code of Conduct, which is mandatorily adhered to by all employees of the Company.

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:**

(The Company shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015).

For details related to 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, refer Directors Report.

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ Judicial institutions	Amount (In ₹)	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 ₹)	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, the Company does have the Code of Conduct where anti-corruption or anti-bribery is covered. The Company has also adopted a Whistleblower Policy and Vigil Mechanism to provide a formal mechanism to the Directors, employees and other external stakeholders to report their concerns about unethical behavior, actual or suspected fraud or violation of the Company's Code of Conduct. The Policy provides for adequate safeguards against victimisation of employees who avail of the mechanism. The Whistleblower Policy as adopted by the Company is available on the Company's website 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:**

Segment	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Directors		
KMPs	Nil	Nil
Employees		
Workers		

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

	FY 2023-24 (Current Financial Year)		FY 2022-23 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Not Applicable	Nil	Not Applicable
Number of complaints received in relation to issues of conflict of Interest of the KMPs				

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

Not Applicable

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

	FY 24	FY23
Number of days of accounts payables	27	-

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 24 (Current Financial Year)	FY 23 (Previous Financial Year)
Concentration of Purchases	a) Purchases from trading houses as % of total purchases	0	0
	b) Number of trading houses where purchases are made from	0	0
	c) Purchases from top 10 trading houses as % of total purchases from trading houses	0	0
Concentration of Sales	a) Sales to dealers / distributors as % of total sales	91.5%	0
	b) Number of dealers / distributors to whom sales are made	650+	0
	c) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	36.93%	0
Share of RPTs in	a) Purchases (Purchases with related parties / Total Purchases)	0	0
	b) Sales (Sales to related parties / Total Sales)	0	0
	c) Loans & advances (Loans & advances given to related parties / Total loans & advances)	100%	0
	d) Investments (Investments in related parties / Total Investments made)	0	0

Leadership Indicators

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

Total number of awareness programmes held	Topic / principles covered under the training	Percentage of value chain partners covered (by value of business done with such partners) under the awareness programmes
	Nil	

In the Company's Code of Conduct and general terms and conditions, the Company has emphasized on all integrity aspects, which are applicable to all suppliers.

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, every Director of the Company discloses his/her concern or interest in the Company or companies or bodies corporate, firms or other association of individuals and any change therein, annually or upon any change, which includes the shareholding.

Further, a declaration is also taken annually from the Directors under the Code of Conduct confirming that they will always act in the interest of the Company and ensure that any other business or personal association which they may have, does not involve any conflict of interest with the operations of the Company and the role therein. The Senior Management also affirms annually that they have not entered into any material, financial and commercial transactions, which may have a potential conflict with the interest of the Company at large.

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

Essential Indicators

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

	Current financial year (2023-24)	Previous financial year (2023-24)	Details of improvements in environmental and social impacts
R & D		Nil	
Capex			

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

Yes, SG Mart intent to source products and services that are environment friendly, recycled, energy efficient and locally sourced, to the extent possible.

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

60% of SG Mart's suppliers adhere to SA8000 and ISO 45001 standards.

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.**

In SG Mart, we minimize plastic usage and embracing recycling practices, we strive to create a greener and more sustainable future for generations to come.

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**

Not Applicable

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.
Not Applicable					

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)**

Indicate input material	Recycled or re-used input material to total material		Action Taken
	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)	
Nil			

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

	FY 2024			FY 2023		
	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
Nil	

PRINCIPLE 3 Businesses should respect and promote the well-being of all employees including those in their value chains.

Essential Indicators

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

Category	% Of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	79	79	100%	-	-	NA	-	-	-	NA	-
Female	2	2	100%	-	-	NA	NA	-	-	No Cases	-
Total	81	81	100%	-	-	-	-	-	-	-	-
Other than Permanent Employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

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

Category	% Of workers covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-
Other than permanent workers											
Male	16	16	100%	-	-	-	-	-	-	-	-
Female	0	0	0	-	-	-	-	-	-	-	-
Total	16	16	100%	-	-	-	-	-	-	-	-

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

	FY 24	FY23
Cost incurred on well-being measures as a % of total revenue of the company	0.0024%	0

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

Your Company makes contributions to Provident Fund (PF), Employee State Insurance (ESI), National Pension System (NPS) etc. for eligible employees.

Benefits	FY 2024			FY 2023		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
1 PF	100%	N.A.	Y	-	N.A.	N.A.
2 Gratuity	100% as per the gratuity	N.A.	N.A.	-	N.A.	N.A.
3 ESI	100% as per ESI limit	N.A.	Y	-	N.A.	N.A.
4 Superannuation	100%	N.A.	Y	-	N.A.	N.A.
5 Others	-	-	-	-	-	-

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.**

All our facilities and premises are properly equipped with the necessary amenities to make them accessible for differently abled persons.

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.**

The company actively promotes diversity and equal opportunity in all aspects of its business operations, ensuring that employees and workers are not discriminated against based on factors such as caste, gender, religion, or cultural background during recruitment and throughout their employment.

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	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Female	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Total	Not Applicable	Not Applicable	Not Applicable	Not Applicable

Note: During FY24 none of our employees and workers claimed parental leave.

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.**

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	At SG Mart, we prioritize the creation of a safe and inclusive workplace for our employees. To ensure transparency and address any concerns, we have implemented a robust vigil mechanism. Our Anti-Sexual Harassment Policy is actively enforced to handle and resolve any grievances in this regard. Additionally, we have a Whistleblower policy in place, outlining the procedure for employees and workers to raise complaints, including the contact details of the Vigilance Officer. We are committed to fostering a culture of respect and providing a confidential platform for employees to voice their concerns, thereby maintaining a harassment-free workplace.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

Employees are encouraged to share their concerns with their reporting managers and the HR department. Employees can raise their concerns to POSH Committee Members, the Whistleblower channel, and Grievance Redressal channel.

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

Category	FY 2024			FY 2023		
	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						
Female						
Total Permanent Workers						
Male						
Female						

Not Applicable

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

Category	FY 2024					FY 2023				
	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	79	-	-	79	100%	-	-	-	-	-
Female	2	-	-	2	100%	3	-	-	3	100%
Total	81	-	-	81	100%	3	-	-	3	100%
Workers										
Male	16	16	100%	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Total	16	16	100%	-	-	-	-	-	-	-

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

Throughout the year, the managers and employees regularly review and discuss performance and development for all employees. For your Company, skill up gradation of employees remains one of the key focus areas.

Category	FY 2024			FY 2023		
	Total (A)	No (B)	% (B/A)	Total (C)	No (D)	% (D/C)
Employees						
Male	79	79	100%	-	-	-
Female	2	2	100%	3	3	100%
Total	81	81	100%	3	3	100%
Workers						
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-
Total	-	-	-	-	-	-

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 provide safe and healthy working conditions for the prevention of incidents and work-related illness. Your Company devotes adequate energy and attention to protect employees, contractors and any other people involved with the company along the value chain, including suppliers and customers.

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

Not Applicable

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

Yes, any kind of incidents are recorded. Process and procedures have been established and complied with.

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

Yes, the employees/workers of your Company have access to non-occupational medical and healthcare services. They are insured under the Group Health Insurance Policy.

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

Safety Incident / Number	Category	FY 2023-2024	FY 2022-2023
		Current financial year	Previous financial year
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**

The Company is committed to monitoring the safety and providing a healthy environment for all the employees. The Management of the Company reviews and monitors the policies and activities of the company to ensure that the Company is in compliance with appropriate laws and legislation.

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

	FY 2024			FY 2023		
	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: 2023-2024**

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

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 does not have any safety-related incidents or significant risks/concerns related to health and safety practices and working conditions that require corrective action. Our commitment to maintaining a safe and healthy work environment remains committed, and we continue to uphold the standards to prevent incidents and address any concerns promptly.

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: No

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 is compliant to statutory dues of employees towards income tax, provident fund, professional tax, ESIC etc. as applicable from time to time.

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**

Your Company is committed to continuously raise awareness to comply with applicable laws and regulations related to labour and employment, including gender diversity, human rights, child labour, wages, working hours, bribery & corruption.

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2024	FY 2023	FY 2024	FY 2023
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**

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	53.12%
Working Conditions	53.12%

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.**

Some associate partners were not having adequate working conditions for their employees. They have been advised to conform to statutory standards.

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

Essential Indicators

1. **Describe the process for identifying key stakeholder groups:**

The stakeholders that could be identified are employees, shareholders and investors, customers, key partners, regulators, lenders, vendors. Key stakeholders are identified in consultation with the Company's Management.

2. **List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group**

Stakeholder group	Whether identified as Vulnerable & 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	Stock exchange intimation, media release, annual report, website of the Company & BSE Limited and general meetings	Quarterly/ Annually/As or when required	1. Transparent and effective communication of business performance 2. Addressing investor queries and concerns 3. Sound corporate governance mechanisms 4. Providing insights into the Company's corporate strategy and business environment
Employees	No	Employee engagement initiatives, continuous interaction with management, appraisals, grievance redressal mechanism	Regularly (weekly/ monthly)	1. Personal development and growth 2. Health and safety 3. Grievance resolution 4. Competitive remuneration

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
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

Leadership Indicators

1. **Provide the processes for consultation between stakeholders and the Board on economic, environmental and social topics or if consultation is delegated how is feedback from such consultations provided to the Board**

The Board of Directors, through the Risk Management Team monitors and provides strategic direction to the Company's social responsibility obligations and other societal and sustainability practices.

Key stakeholders are identified through an exercise undertaken in consultation with the Company's management. The prioritized list includes everyone from customers, employees, shareholders, investors, vendors, government and regulatory bodies, communities and NGOs etc. The Consultation medium between stakeholders, Company Management, and Board takes place through various channels.

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.**

We are committed to being transparent with all our stakeholders. Through a formal mechanism we address each grievance/complaint. Due care is taken to maintain complete confidentiality of all grievances/ complaints received.

PRINCIPLE 5 Businesses should respect and promote Human Rights

Essential Indicators

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

Category	FY 2024			FY 2023		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	81	81	100%	3	3	100%
Other than permanent	-	-	-	-	-	-
Total employees	81	81	100%	3	3	100%
Workers						
Permanent	-	-	-	-	-	-
Other than permanent	16	16	100%	-	-	-
Total workers	16	16	100%	-	-	-

2. Details of minimum wages paid to employees and workers

Category	FY 2024				FY 2023					
	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	79	-	-	79	100%	-	-	-	-	-
Female	2	-	-	2	100%	3	-	-	2	66.67%
Other than permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Workers										
Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Other than permanent										
Male	16	16	100%	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-

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)	1	₹1,25,00,000	-	-
Key Managerial Personnel (Other than BoD)	2	₹27,75,000	-	-
Employees other than BoD and KMP	76	₹6,79,002	2	₹7,39,999
Workers	-	-	-	-

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

	FY24	FY23
Gross wages paid to females as % of total wages	0% (No females are employed in factories)	0% (No females are employed in factories)

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)

No.

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

The Company is committed to maintain a safe and harmonious business environment and workplace for everyone and believes that every workplace shall be free from harassment and / or any other unsafe or disruptive conditions. Accordingly, the Company has in place POSH committee for redressal of such related issues.

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

	FY 2024			FY 2023		
	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:**

	FY24	FY23
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.**

Policies are made and awareness have been given to employees on the same. The Company is committed to a workplace free of harassment, including sexual harassment at the workplace, and has zero tolerance for such unacceptable conduct. The Company encourages reporting of any harassment concerns and is responsive to complaints about harassment or other unwelcome or offensive conduct. Whistle Blower Committee and Prevention of Sexual Harassment Committee has been constituted to enquire into any such complaints to recommend appropriate action, wherever required.

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

Yes, human rights are a fundamental component of the company's business agreements and contracts. The company is dedicated to safeguarding and promoting the human rights of its workforce, communities, and all individuals directly or indirectly impacted by its business activities.

10. **Assessments for the year**

Section	% Of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	
Forced Labour/ Involuntary Labour	
Sexual Harassment	Not Applicable
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.**

Not Applicable

LEADERSHIP INDICATORS

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

SG Mart upholds the principle of Human Rights in all its business activities. In FY24, there have been no significant complaints or grievances related to human rights issues.

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

The Company has strict measures in place to ensure Human Rights are not violated in its operations however, the company is gearing up to conduct a thorough Human Rights due diligence in the following financial years.

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

Yes, all the premises and facilities of the Company are equipped with necessary amenities to ensure accessibility for differently abled visitors.

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	
Forced Labour/ Involuntary Labour	53.12%
Sexual Harassment	We have carried out independent assessment of our suppliers and dealers, and according to our assessment 53.12% of our value chain partners are compliant. Further we are working to increase the aforesaid percentage to higher number in future.
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.**

Not Applicable

Principle 6: Businesses should respect and make efforts to protect and restore the environment.

ESSENTIAL INDICATORS

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

Parameter	FY24	FY23
From renewable sources	Not Applicable	
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)		
Total fuel consumption (E)		
Energy consumption through other sources (F)		
Total energy consumed from non-. renewable sources (D+E+F)		
Total energy consumed (A+B+C+D+E+F)		
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)		
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)		
Energy intensity in terms of physical Output		
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

Note: The Company does not have any manufacturing units during the financial year 2023-24, the electricity consumption is calculated on basis of electricity consumption in office premises of the Company at different locations.

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	FY24	FY23
Water withdrawal by source (in kiloliters)	Not Applicable	
(i) Surface water		
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal		
Total volume of water consumption (In kiloliters)		
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)		
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)		
Water intensity in terms of physical output		
Water intensity (optional) – the relevant metric may be selected by the entity		

Note: The Company does not have any manufacturing units during the financial year 2023-24, Since Company is having only trading business, the disclosures related to water is not applicable to the company.

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	FY24	FY23
Water discharge by destination and level of treatment (in kiloliters)	Not Applicable	
(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		
- With treatment – please specify level of Treatment		
Total water discharged (in kiloliters)		

Note: The Company does not have any manufacturing units during the financial year 2023-24, Since Company is having only trading business, the disclosures related to water discharge is not applicable to the company.

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 2023-24 Current Financial year	FY 2022-23 Previous financial year
NOx	-	-	-
Sox	-	-	-
Particulate Matter (PM)	-	-	-
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others-please specify	-	-	-

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 2024	FY 2023
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	-	-
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	-	-
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		-	-
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)		-	-
Total Scope 1 and Scope 2 emission intensity in terms of physical output		-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

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

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	FY24	FY23
Total Waste generated (in metric tonnes)	Not Applicable	
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). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)		
Total (A+B + C + D + E + F + G + H)		
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)		
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)		
Waste intensity in terms of physical output		

Parameter	FY24	FY23
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)		
Category of waste	Not Applicable	
(i) Recycled		
(ii) Re-used		
(iii) Other recovery operations		
Total		
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste	Not Applicable	
(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.

Not Applicable

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 been compliant to all environmental regulations and guidelines in India. Hence, 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: Not Applicable
 - (ii) Nature of operations: Not Applicable
 - (iii) Water withdrawal consumption and discharge in the following format:

Parameter	FY 2023 - 2024 Current financial year	FY 2022 - 2023 Previous financial year
Water withdrawal by source (in KL)		
(i) Surface water		
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater /desalinated water		
(v) Others (rain water)		
Total volume of water withdrawal (in KL) Total volume of water consumption (in KL)		
Water intensity (optional)-the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in KL)		
(i) Into Surface water No treatment		
With treatment – please specify level of treatment	Not Applicable	Not Applicable
(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 (To municipal sewerage) No treatment		
With treatment & complying with discharge Quality & Quantity limit based on Consent to Operate		
Total water discharged (in KL)		

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

Parameter	Unit	FY 2023-2024 Current financial year	FY2022-2023 Previous financial year
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent		
Total Scope 3 emissions per Rupee of turnover		-	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

3. 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

4. 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	

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

Our Risk Management Team is pivotal in defining our risk management strategies related to disaster management and business continuity. The Business Continuity Plan has been prepared to assist the organization to manage a serious disruptive crisis in a controlled and structured manner. It contains information on emergency contact details, strategies to mitigate impact, procedures to be implemented and communication processes to be followed in response to a serious disruptive event.

6. Disclosure 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?

Not available

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

Not available

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

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations: 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, since the Company has not received any issues related to anti-competitive conduct.

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

Leadership Indicators

1. Details of public policy positions advocated by the entity:

S. No	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain (Yes/No)	Frequency of review by Board (Annually Half yearly/ Quarterly/ Others please specify)	Web Link, if available
Nil					

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development Essential Indicators

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.
The Company shall make CSR contributions in FY 2024-25 to the projects or programs of Healthcare and Education and other areas in accordance with the applicable provisions.

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 ₹)
Not Applicable						

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

The Company has in place Stakeholder's Relationship and Sexual Harassment Committee for grievances. However, the employees and workers can approach to the Human Resource Department for any grievances. The Company has contact details and email on its website for enquiry related to Company's service and sales query.

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

	FY 2023-2024	FY 2022-2023
Directly sourced from MSMEs/ small producers	12.50%	0
Sourced directly from within the district and neighboring Districts	70.52%	100%

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	FY24	FY23
Rural	-	-
Semi-Urban	-	-
Urban	-	-
Metropolitan	100%	100%

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 ₹)
Not Applicable			

The Company is committed towards the development of society and will extend its support to the projects in the areas of promoting education, healthcare infrastructure, supporting primary education, environment sustainability, rehabilitating abandoned women and children.

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: Please refer Corporate Social Responsibility Annual Report.

S. No	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
Not Applicable			

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

Essential Indicators

- Describe the mechanisms in place to receive and respond to consumer complaints and feedback.
In order to address any customer query, issues and complaints, the Company has separate email id and contact number.
- 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	Not Applicable
Safe and responsible usage	Not Applicable
Recycling and/or safe disposal	Not Applicable

- Number of consumer complaints in respect of the following

	FY 2024			FY 2023		
	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

- 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

- 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:
SG Mart is making substantial efforts to strengthen its information security measures by aligning its practices with international standards.
- 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 issue were reported as on March 31, 2024.
- Provide the following information relating to data breaches:
 - Number of instances of data breaches: No breaches reported in FY24.
 - Percentage of data breaches involving personally identifiable information of customers: Not Applicable
 - Impact, if any, of the data breaches: Not Applicable

Leadership Indicators

- Channels/platforms where information on products and services of the entity can be accessed (provide web link, if available):
Information relating to all products of the Company are available on the website at <https://sgmart.co.in/>
An agency has been appointed for monitoring the website, coordinating digital marketing, which includes SEO and related efforts.
- Steps taken to inform and educate consumers about safe and responsible usage of products and/or services:
The Company conducts meetings to educate its customers on responsible usage of our products.
- Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services:
Not Applicable
- 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)
We follow the laws and regulations pertaining to the display of product information on the product. Furthermore, we take customer feedback seriously and make every effort to implement it into our business processes.