

# Business Responsibility and Sustainability Report

## Message from the Joint Managing Director

Dear Stakeholders,

I am honoured to present SG Mart's Business Responsibility & Sustainability Report (BRSR) for FY 2024-25. As a purpose driven B2B marketplace for building materials, we embrace our responsibility to drive positive environmental, social, and governance (ESG) outcomes, embedded across our business strategy.

We have adopted sustainable product sourcing practices. Approximately 85% of our input materials are supplied by vendors certified under standards such as SA 8000 and ISO 45001. We continue to expand our supplier base to amplify our ESG footprint and foster a responsible supply chain.

We are actively minimizing plastic use, promoting recycling, and managing ewaste and hazardous materials responsibly. Guided by Extended Producer Responsibility (EPR) frameworks, we remain aligned with regulatory compliance and evolving best practices.

Our BRSR commitments are overseen by the Board, with support from the Risk Management Committee. This ensures that ESG initiatives are integrated in our decisionmaking and performance monitoring.

Our guiding principles quality, transparency, integrity, collaboration, and customer focus shape a safe, fair, and inclusive workplace. We maintain clean and healthy environments for employees and business partners, ensuring robust ethical standards in all operations.

While we celebrate our progress, we recognize areas for growth including deepening sustainable sourcing, enhancing packaging circularity, and further embedding ESG indicators into our performance metrics. Our Risk Management Committee regularly reviews our sustainability performance, holding us accountable to our stakeholders.

India's infrastructure and construction markets continue to expand. By championing sustainable supply chains, elevating internal controls, and seizing ESG driven efficiencies, SG Mart is poised to deliver enduring social and financial value.

On behalf of our leadership team, I express our gratitude to every stakeholder- employees, suppliers, customers, investors, and communities for their support as we scale responsibly.

Sincerely,

**Shiv Kumar Bansal**

**Whole Time Director (JMD)**

## SECTION A: GENERAL DISCLOSURES

### I. 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, 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	<a href="mailto:compliance@sgmart.co.in">compliance@sgmart.co.in</a>
7. Telephone	011-44457164
8. Website	<a href="http://www.sgmart.co.in">www.sgmart.co.in</a>
9. Financial year for which reporting is being done	2024-25
10. Name of the Stock Exchange(s) where shares are listed	BSE Limited
11. Paid-up Capital	₹11.24 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: <a href="mailto:sachinkumar@sgmart.co.in">sachinkumar@sgmart.co.in</a>
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 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.	B2B Sales	B2B Metal Trading	61.32%
2.	Cutter	Network of Service Centres	34.18%

#### 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	89%
2.	Light Structural	46620	7%
3.	Others	46620	4%

### 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	4	21	25
International	1*	1	2

\*SG Marts FZE wholly owned subsidiary have office/plant in dubai.

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

#### 19. Markets served by the entity:

##### i. Number of locations

Locations	Number
National (No. of States)	20
International (No. of Countries)	1

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

NIL

iii. **A brief on types of customers:**

SG Mart serves a diverse customer base that includes leading EPC companies, real estate developers, original equipment manufacturers (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)	156	152	97%	4	3%
2.	Other than permanent (E)	0	0	0	0	0
3.	Total employees (D+E)	156	152	97%	4	3%
Workers						
4.	Permanent (F)	0	0	0	0	0
5.	Other than permanent (G)	95	95	100%	0	0
6.	Total workers (F+G)	95	95	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	7	1	14%
Key Management Personnel	4	0	0%

22. **Turnover rate for permanent employees and workers -**

Category	FY 2024-25			FY 2023-24			FY 2022-23		
	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)
Permanent employees	52.81%	0%	52.81%	11.70%	2.12%	13.82%	0%	0%	0%
Permanent workers	NA	NA	NA	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
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. 5511.59 Crores
- (iii) Net worth (in Rs.) - Rs. 1198.39 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)	FY 2024-25			FY 2023-24		
	(If yes, then provide web-link for grievance redress policy)	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Communities	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
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*	0	0	0	0	0	0

\*SG Mart has implemented a Whistle Blower Policy that outlines the procedure for addressing all grievances in a structured manner. Policy link: <https://sgmart.co.in/>

### 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.	Digital Transformation	Opportunity	Technology adoption is crucial to enhance operational efficiency, customer engagement, and real-time inventory visibility. Digitization also supports faster decision-making and scalability.	Investing in digital tools for order management, ERP systems, and e-commerce platforms.	Positive
2.	Supply Chain Resilience	Opportunity	Disruptions due to geopolitical risks, supplier dependency, or logistics delays can impact continuity. A resilient supply chain ensures sustained operations and customer satisfaction.	Diversifying vendors, integrating real-time tracking systems, and building buffer inventory.	Positive

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)
3.	Responsible Packaging	Opportunity	Customers are increasingly choosing brands that use sustainable packaging. Eco-friendly packaging enhances brand image and reduces environmental footprint.	Shift to biodegradable/ recyclable materials, optimize packaging to minimize material use.	Positive
4.	Ethical Sourcing and Transparency	Opportunity	Ethical sourcing builds brand credibility. Lack of traceability or non-compliance by suppliers can create reputational and legal risks.	Implementing supplier code of conduct, traceability systems, and periodic audits.	Positive
5.	Employee Well-being	Opportunity	A healthy and satisfied workforce drives productivity and loyalty. Focus on well-being helps reduce attrition and builds long-term engagement.	Providing wellness programs, health insurance, a safe work environment, and grievance redressal mechanisms.	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:

<b>Principle P1:</b> <b>Transparency &amp; Accountability</b> <ul style="list-style-type: none"> <li>Code of Conduct for Board &amp; Senior Management</li> <li>Vigil Mechanism / Whistleblower Policy (accessible via investor-relations)</li> </ul>	<b>Principle P2:</b> <b>Product Responsibility</b> <ul style="list-style-type: none"> <li>Quality, safety &amp; sustainability sourcing approach: 85% of suppliers follow SA8000 / ISO 45001</li> <li>Sustainable packaging practices (segregation &amp; recycling at warehouses)</li> </ul>	<b>Principle P3:</b> <b>Employee Development</b> <ul style="list-style-type: none"> <li>Prevention of Sexual Harassment Policy with Internal Committee</li> <li>Comprehensive Health, Accident, Maternity / Paternity Benefits &amp; Insurance</li> </ul>
<b>Principle P4:</b> <b>Stakeholder Engagement</b> <ul style="list-style-type: none"> <li>Stakeholder Grievance Redressal via Whistleblower and dedicated email contacts</li> <li>Boardlevel Committees: Audit, Nomination, CSR, Risk, Stakeholder Relationship</li> </ul>	<b>Principle P5:</b> <b>Human Rights</b> <ul style="list-style-type: none"> <li>100% training on human rights across employees and workers</li> <li>Equal Opportunity Policy embedded in recruitment and contracts</li> </ul>	<b>Principle P6:</b> <b>Environment Principle</b> <ul style="list-style-type: none"> <li>Green initiative for digital reporting to reduce paper usage</li> </ul>
<b>Principle P7:</b> <b>Policy Advocacy</b> <ul style="list-style-type: none"> <li>Risk Management Committee and documented</li> <li>Business Continuity Plan for structured governance and transparency</li> </ul>	<b>Principle P8:</b> <b>Inclusive Growth</b> <ul style="list-style-type: none"> <li>CSR Committee formed in April 2024 to channel ethics and social inclusion</li> <li>Policy encourages diversity &amp; recruitment of women in senior roles</li> </ul>	<b>Principle P9:</b> <b>Customer Value</b> <ul style="list-style-type: none"> <li>Customer-friendly grievance channels with dedicated contact email</li> <li>Robust product safety &amp; brand assurance through vetted suppliers</li> </ul>

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	No	Yes	Yes	No	No	Yes	Yes	No
	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, the company defines clear goals, strategic commitments, and measurable targets which are presented to the Board of Directors for review and alignment. To ensure the successful achievement of these objectives, the Risk Management Team actively monitors various key parameters throughout the year. Several initiatives have been implemented to support this framework, including:  a. Establishing a robust and responsive supply chain that enhances operational efficiency and ensures timely availability of products and materials.  b. Securing comprehensive insurance coverage to protect the organization against unforeseen risks and potential financial setbacks.  c. Forming dedicated teams across departments with the specific mandate to identify emerging risks and develop appropriate mitigation strategies in a proactive manner.  d. Recruiting skilled professionals and implementing effective employee engagement and retention strategies to maintain a competent and stable workforce.								
6.	Performance of the entity against the specific commitments' goals and targets along with reasons in case the same are not met.	The Risk Management Team conducts periodic reviews of the Company's performance against each of the principles to ensure alignment with defined goals, identify potential gaps, and implement timely corrective actions where necessary.								
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 message from JMD has been included at the beginning of this report.									
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility Policies. At the highest level, the Board of Directors holds the ultimate responsibility for the implementation, oversight, and periodic review of the Company's Business Responsibility Policy, ensuring that it is effectively integrated into the overall 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:- The Company has established a dedicated Risk Management Team that monitors the progress of risk-related initiatives on a quarterly basis. To strengthen this framework, Mr. Suraj Kumar, the Chief Financial Officer, has been designated as the Chief Risk Officer. He is responsible for overseeing various risk management programs, conducting monthly review meetings, and evaluating the progress against defined risk parameters and mitigation plans.									

#### 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 of risk management initiatives and performance is conducted by a designated Committee of the Board, ensuring strategic oversight and alignment with the Company's overall objectives and governance framework.									Yes, the review is conducted by the Committee of the Board on a need basis, depending on the nature and criticality of the issues, to ensure timely decision-making and effective risk mitigation.								
Compliance with Statutory requirements of relevance to the principles and rectification of any non-compliances	Yes, the review of risk management initiatives and performance is conducted by a designated Committee of the Board, ensuring strategic oversight and alignment with the Company's overall objectives and governance framework.									Yes, the review is conducted by the Committee of the Board on a need basis, depending on the nature and criticality of the issues, to ensure timely decision-making and effective risk mitigation.								

#### 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 implemented various policies that are periodically reviewed by the Board of Directors, its Committees, and the Senior Management. These policies and related processes are also subject to updates based on applicable regulatory requirements and compliance obligations, ensuring they remain relevant and effective.

#### 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)									
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.



SG Mart upholds strong ethical and governance standards through policies such as the Code of Conduct, Whistle-blower Policy, and the Prevention of Sexual Harassment (POSH) policy, all of which are Board/Management-approved. These policies are communicated to all employees and workers through regular awareness and training sessions. The company has established grievance redressal mechanisms with dedicated oversight by the Risk Management Committee and top management, ensuring that transparency and ethical compliance are integral to the organisation's functioning.

## 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 at regular intervals, including during each Board Meeting, to keep the Directors informed and updated. The topics covered in these sessions typically include: 1) SEBI Regulations 2) Companies Act 3) Corporate Governance Additionally, in every meeting of the Board and Audit Committee, members engage in discussions on key integrity-related matters. These deliberations support strategic reflection and financial oversight, while also incorporating reviews of the Company's ongoing sustainability initiatives.	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 outlined in this Report are encompassed within the Company's Code of Conduct, which is binding and mandatorily followed 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:

The Company shall make disclosures based on the principle of materiality, as defined under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

For details related to fines, penalties, punishments, awards, compounding fees, or settlement amounts paid by the Company or its Directors/Key Managerial Personnel (KMPs) in proceedings involving regulators, law enforcement agencies, or judicial authorities, please refer to the Boards' Report.

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, the Company has a comprehensive Code of Conduct that includes provisions related to anti-corruption and anti-bribery practices. In addition, the Company has implemented a Whistleblower Policy / Vigil Mechanism to offer a formal platform for Directors, employees, and external stakeholders to report concerns regarding unethical conduct, suspected fraud, or any violation of the Code of Conduct.

The policy ensures adequate safeguards to protect individuals from retaliation or victimisation for raising such concerns in good faith. The Whistleblower Policy is accessible 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:

No disciplinary actions have been initiated by any law enforcement authority against any Director, Key Managerial Personnel (KMP), or employee of the Company in connection with charges of bribery or corruption.

6. Details of complaints with regard to conflict of interest

No complaints have been reported regarding any conflict of interest involving the Directors, Key Managerial Personnel (KMPs), or any other employees of the Company.

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

Not Applicable

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

	FY 2024-25	FY 2023-24
Number of days of accounts payables	21	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 2024-25	FY 2023-24
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	77.5%	91.5%
	b) Number of dealers / distributors to whom sales are made	850+	650+
	c) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	15.5%	36.93%
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%	100%
	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 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, every Director of the Company discloses his/her concern or interest in the Company, as well as in any other companies, bodies corporate, firms, or associations of individuals, along with any changes thereto, either annually or upon such change. This disclosure also includes details of shareholding.

Additionally, each Director provides an annual declaration under the Code of Conduct, affirming their commitment to act in the best interest of the Company and to ensure that any business or personal association does not result in a conflict of interest with the Company's operations or their role.

Similarly, members of the Senior Management annually confirm that they have not entered into any material, financial, or commercial transactions that could potentially conflict with the interests of the Company as a whole.

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



As a B2B platform for building materials, SG Mart focuses on offering a curated selection of safe, sustainable, and compliant products. While the company does not manufacture directly, The Company ensures that products sourced meet safety and environmental criteria, with preference given to suppliers who follow certified standards such as ISO 45001 and SA 8000. SG Mart continues to evaluate and improve its logistics and vendor practices to reduce risks and enhance sustainability in the supply 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 2024-25	FY 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 is committed to sourcing products and services that are environmentally friendly, energy-efficient, recycled, and locally procured, to the extent feasible. This approach aligns with the Company's broader sustainability objectives and supports the promotion of responsible consumption and production practices.

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

Approximately 85% of SG Mart's suppliers 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.

At SG Mart, we are committed to minimizing plastic usage and actively embracing recycling practices. Through these efforts, we aim to contribute to a greener, cleaner, and more sustainable future for the 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

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 reused input material to total material	
	FY 2024-25	FY 2023-24
Nil		

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

	FY 2024-25			FY 2023-24		
	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.



SG Mart fosters a healthy and safe workplace environment that promotes the well-being of all its employees and contractual workers. The company conducts training on employee rights, labour laws, health and safety standards, and anti-discrimination practices. All policies, including POSH, are effectively implemented, with zero complaints reported in FY 2024-25. Workplace accessibility is ensured for differently-abled individuals, and efforts are underway to further promote inclusivity and fair employment practices.

## 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	152	152	100%	0	0%	0	0%	0	0%	0	0%
Female	4	4	100%	0	0%	0	0%	0	0%	0	0%
Total	156	156	100%	0	0%	0	0%	0	0%	0	0%
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	95	95	100%	-	-	-	-	-	-	-	-
Female	0	0	0	-	-	-	-	-	-	-	-
Total	95	95	100%	-	-	-	-	-	-	-	-

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

	FY 2024-25	FY 2023-24
Cost incurred on well-being measures as a % of total revenue of the company	2.69%	3.61%

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

Benefits	FY 2024-25			FY 2023-24		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	NA	Y	100%	100%	Y
Gratuity	100%	NA	Y	100%	100%	N.A.
ESI	100%	100%	Y	0%	0%	Y
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 thoughtfully designed and fully equipped with the necessary amenities to ensure accessibility and ease of movement for differently-abled individuals, promoting an inclusive and accommodating environment for all.

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 is committed to fostering a diverse and inclusive workplace by actively promoting equal opportunity across all aspects of its operations. It ensures that no employee or worker faces discrimination on the basis of caste, gender, religion, ethnicity, or cultural background, both during the recruitment process and throughout the course of 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
<b>Total</b>	Not Applicable	Not Applicable	Not Applicable	Not Applicable

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 are dedicated to fostering a safe, respectful, and inclusive work environment for all employees. To uphold transparency and accountability, we have established a strong vigil mechanism. Our Anti-Sexual Harassment Policy is strictly implemented to address and resolve any related grievances promptly and fairly.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	In addition, we have a comprehensive Whistleblower Policy that clearly outlines the procedure for employees and workers to raise concerns or complaints. This policy also includes the contact details of the designated Vigilance Officer to ensure ease of access and responsiveness.  We are committed to maintaining a workplace free from harassment, where every employee feels valued and empowered to speak up in a secure and confidential manner.

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

Category	FY 2024-25			FY 2023-24		
	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)
<b>Total Permanent Employees</b>						Not Applicable
Male						
Female						
<b>Total Permanent Workers</b>						
Male						
Female						

8. Details of training given to employees and workers

Category	FY 2024-25					FY 2023-24				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No (B)	% (B/A)	No (C)	% (C/A)		No (E)	% (E/D)	No (F)	% (F/D)
<b>Employees</b>										
Male	152	10	7%	20	12%	79	0	0%	79	100%
Female	4	0	0%	0	0%	2	0	0%	2	100%
<b>Total</b>	156	10	6%	20	13%	81	0	0%	81	100%

Category	FY 2024-25					FY 2023-24				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No (B)	% (B/A)	No (C)	% (C/A)		No (E)	% (E/D)	No (F)	% (F/D)
<b>Workers</b>										
Male	0	0	0%	0	0%	16	16	100%	-	-
Female	0	0	0%	0	0%	-	-	-	-	-
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>16</b>	<b>16</b>	<b>100%</b>	<b>-</b>	<b>-</b>

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No (B)	% (B/A)	Total (C)	No (D)	% (D/C)
<b>Employees</b>						
Male	152	152	100%	79	79	100%
Female	4	4	100%	2	2	100%
<b>Total</b>	<b>156</b>	<b>156</b>	<b>100%</b>	<b>81</b>	<b>81</b>	<b>100%</b>
<b>Workers</b>						
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 10. Health and safety management system

- a. **Whether an occupational health and safety management system has been implemented by the entity? (Yes/No). If yes, the coverage of such system.**

Yes, the Company is committed to providing safe and healthy working conditions to prevent workplace incidents and work-related illnesses. SG Mart places strong emphasis on the well-being of all individuals associated with its operations, including employees, contractors, suppliers, and customers. Adequate resources, training, and preventive measures are continuously implemented to ensure safety across the entire value chain.

- 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, all incidents, regardless of their nature or severity, are systematically recorded. The Company has established well-defined processes and procedures for incident reporting, investigation, and resolution. These protocols are strictly followed to ensure compliance, continuous improvement, and the promotion of a safe working environment.

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

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

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

Safety Incident/Number		FY 2024-25	FY 2023-24
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 ensuring the safety and well-being of all its employees by maintaining a healthy and secure working environment. The Management regularly reviews and monitors the Company's policies, procedures, and operational activities to ensure full compliance with applicable laws, regulations, and industry standards.

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

	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	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	Nil
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 has not encountered any safety-related incidents or significant health and safety risks or concerns that necessitate corrective action. The Company remains steadfast in its commitment to maintaining a safe and healthy work environment and continues to uphold stringent safety standards to proactively prevent incidents and promptly address any emerging concerns.

**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 ensures full compliance with all statutory obligations related to employee dues, including income tax, provident fund, professional tax, ESIC, and other applicable contributions, as per the prevailing laws and regulations 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**

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
Employees	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	100%
Working Conditions	100%

**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.**

It was observed that some associate partners did not maintain adequate working conditions for their employees. The Company has advised them to align their practices with applicable statutory standards and ensure compliance to promote safe, fair, and legally compliant working environments.

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



SG Mart recognizes the importance of stakeholder engagement and has structured communication mechanisms with its wide network of customers and suppliers. Grievance mechanisms are accessible to all stakeholders, including whistle-blower and POSH channels. Stakeholder feedback is regularly reviewed at the management level, and the company ensures that its decisions are inclusive and responsive to the needs of both internal and external stakeholders.

**Essential Indicators**

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

The identified stakeholders of the Company include employees, shareholders and investors, customers, key business partners, regulators, lenders, and vendors. The identification of key stakeholders is carried out in consultation with the Company's Management, ensuring alignment with business priorities and stakeholder influence on the Company's operations and sustainability performance.

**2. List of 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	The Company engages with its stakeholders through various formal communication channels, including stock exchange intimations, media releases, the annual report, its official website, BSE Limited's platform, and general meetings. These channels ensure timely, transparent, and consistent dissemination of information to all stakeholders.	The Company communicates with its stakeholders on a quarterly, annual, and when required basis, ensuring timely and relevant updates in accordance with regulatory requirements and business needs.	1. Transparent and effective communication of business performance to ensure stakeholders are well-informed. 2. Addressing investor queries and concerns in a timely and satisfactory manner. 3. Maintaining sound corporate governance mechanisms to build trust and accountability. 4. Providing insights into the Company's corporate strategy and business environment to support informed stakeholder 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	The Company fosters a positive and inclusive work environment through various employee engagement initiatives, including: <ol style="list-style-type: none"> <li>1. Regular employee engagement programs to enhance morale and team collaboration.</li> <li>2. Continuous interaction with management to encourage open communication and feedback.</li> <li>3. Performance appraisals to recognize contributions and support professional growth.</li> <li>4. Grievance redressal mechanisms to address employee concerns promptly and fairly</li> </ol>	These employee engagement activities and interactions are conducted regularly, including on a weekly and monthly basis, to ensure consistent communication, timely resolution of concerns, and sustained employee motivation.	The key focus areas for employee engagement and well-being at the Company include: <ol style="list-style-type: none"> <li>1. Personal development and growth through learning opportunities and skill enhancement programs.</li> <li>2. Health and safety to ensure a secure and supportive work environment.</li> <li>3. Grievance resolution via structured mechanisms for addressing concerns promptly and fairly.</li> <li>4. Competitive remuneration to attract, retain, and motivate talent effectively.</li> </ol>
Suppliers/ Partners	No	Regular meetings with key suppliers by senior management, supplier visits, suppliers' meet, supplier tour of service centres	Quarterly/Half yearly	<ol style="list-style-type: none"> <li>1. Interactive engagement</li> <li>2. Inclusion of local and MSME vendors</li> </ol>
Customers/ Dealer	No	Regional meets, visits to dealers, need-based visits, Customer meets, Customer visits by the marketing team and senior management	Regularly	<ol style="list-style-type: none"> <li>1. Grievance redressal</li> <li>2. Product quality</li> <li>3. Post-sales support</li> </ol>

## 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, with support from the Risk Management Team, monitors and guides the Company's social responsibility initiatives and broader sustainability practices, ensuring alignment with its strategic vision.

Key stakeholders are identified through a structured exercise conducted in consultation with the Company's management. This prioritization includes a diverse group such as customers, employees, shareholders, investors, vendors, government and regulatory authorities, communities, and NGOs.

Engagement and consultation between stakeholders, Company Management, and the Board take place through multiple formal and informal communication channels, ensuring inclusive and effective dialogue.

### 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 maintaining transparency in all our interactions with stakeholders. A formal grievance redressal mechanism is in place to ensure that every complaint or concern is addressed promptly and fairly. Strict confidentiality is maintained throughout the process to protect the identity and interests of those raising concerns.

## PRINCIPLE 5: Businesses should respect and promote Human Rights



SG Mart is committed to upholding human rights across its operations and value chain. While formal third-party human rights due diligence is still evolving, the company ensures that its contracts include human rights clauses and maintains zero-tolerance for child labour, forced labour, and discrimination. Internal grievance mechanisms are robust, and the company has reported no material human rights violations in the reporting year. It also ensures that its premises remain accessible and inclusive.

### Essential Indicators

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
<b>Employees</b>						
Permanent	156	45	29%	81	81	100%
Other than permanent	-	-	-	-	-	-
<b>Total employees</b>	156	45	29%	81	81	100%
<b>Workers</b>						
Permanent	-	-	-	-	-	-
Other than permanent	95	0	0%	16	16	100%
<b>Total workers</b>	95	0	0%	16	16	100%

#### 2. Details of minimum wages paid to employees and workers

Category	FY 2024-25					FY 2023-24				
	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	152	-	-	152	100%	79	-	-	79	100%
Female	4	-	-	4	100%	2	-	-	2	100%
Other than permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Workers										
Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Other than permanent										
Male	95	95	100%			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)	2	INR 11,250,000	0	NA
Key Managerial Personnel (Other than BoD)	2	INR 3,050,000	0	NA
Employees other than BoD and KMP	148	INR 554,000	4	INR 440,000
Workers	-	-	-	-

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

	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	1.49%	0%

#### 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 dedicated to fostering a safe, respectful, and harmonious workplace and business environment for all individuals. It firmly believes that every workplace should be free from harassment, intimidation, or any other unsafe or disruptive conditions. To uphold this commitment, the Company has established a POSH (Prevention of Sexual Harassment) Committee, which is responsible for addressing and resolving related concerns in a fair, confidential, and timely manner.

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

	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of 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 2024-25	FY 2023-24
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.

The Company has implemented comprehensive policies and conducted awareness programs to educate employees on maintaining a respectful and harassment-free workplace. It is firmly committed to upholding a zero-tolerance approach towards any form of harassment, including sexual harassment.

Employees are encouraged to report any concerns related to harassment or inappropriate behaviour, with the assurance that such complaints will be taken seriously and addressed promptly. To support this, the Company has constituted both a

Whistleblower Committee and a Prevention of Sexual Harassment (POSH) Committee, tasked with investigating such complaints and recommending appropriate actions, ensuring a fair and secure work environment for all.

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

Yes, human rights form an integral part of the Company's business agreements and contractual obligations. The Company is fully committed to upholding, protecting, and promoting the human rights of its employees, business partners, communities, and all individuals who may be directly or indirectly impacted by its operations. This commitment is reflected across all levels of the organization and throughout its 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	Not Applicable
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.**

Not Applicable

**Leadership Indicators**

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

SG Mart firmly upholds the principle of Human Rights across all its business operations and interactions. During the financial year 2024-25, the Company did not receive any significant complaints or grievances pertaining to human rights violations, reflecting its ongoing commitment to ethical and responsible business practices.

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

The Company has implemented strict measures to ensure that Human Rights are respected and not violated across its operations. In addition to the existing safeguards, the Company is preparing to undertake a comprehensive Human Rights due diligence process in the upcoming financial years to further strengthen its commitment to ethical and responsible business conduct.

**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 premises and facilities of the Company are equipped with the necessary amenities to ensure accessibility and ease of movement for differently-abled visitors, reflecting the Company's commitment to inclusivity and equal access for all.

**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	100%
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.

Not Applicable

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



SG Mart takes steps to monitor and manage its environmental impact, particularly through energy and fuel use in its office operations. Though the company does not have manufacturing units, The Company acknowledges the importance of tracking its carbon footprint and managing packaging and e-waste responsibly. Environmental data collection systems are in place, and SG Mart intends to adopt third-party assurance and expanded disclosure on its environmental impact in the coming years.

**Essential Indicators**

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

Parameter	FY 2024-25	FY 2023-24*
<b>From renewable sources</b>		
Total electricity consumption (A)	-	
Total fuel consumption (B)	-	
Energy consumption through other sources (c)	-	
<b>Total energy consumed from renewable sources (A+B+C)</b>	-	
<b>From non-renewable sources</b>		
Total electricity consumption (D)	956 GJ	
Total fuel consumption (E)	77 GJ	
Energy consumption through other sources (F)	-	
<b>Total energy consumed from non - renewable sources (D+E+F)</b>	1033 GJ	
<b>Total energy consumed (A+B+C+D+E+F)</b>	1033 GJ	
<b>Energy intensity per rupee of turnover</b> (Total energy consumed / Revenue from operations)	1.76 GJ / Crore of Turnover	
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total energy consumed / Revenue from operations adjusted for PPP)	0.43 GJ / Crore of PPP adjusted Turnover	
<b>Energy intensity in terms of physical Output</b>	-	
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

\*The Company does not operate any manufacturing units during the financial year 2024-25. Accordingly, electricity consumption has been calculated based on the usage recorded at the Company's office premises located at various locations. The company has started tracking this from the FY24-25.

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 2024-25	FY 2023-24*
Water withdrawal by source (in kiloliters)		
(i) Surface water	-	
(ii) Groundwater	-	
(iii) Third party water	15.39	
(iv) Seawater / desalinated water	-	
(v) Others	-	
Total volume of water withdrawal (In kiloliters) (i + ii + iii + iv + v)	15.39	
Total volume of water consumption (In kiloliters)	15.39	
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.03 KL / Crore of Turnover	
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.006 KL / Crore of PPP adjusted Turnover	
Water intensity in terms of physical Output		
Water intensity (optional) – the relevant metric may be selected by the Entity		

\*The Company does not operate any manufacturing units during the financial year 2024-25. The company has started tracking this from the FY24-25.

**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 2024-25	FY 2023-24
<b>Water discharge by destination and level of treatment (in kiloliters)</b>		
(i) To Surface water	Not Applicable	
- No treatment		
- With treatment – please specify level of Treatment		
(ii) To Groundwater	Not Applicable	
- No treatment		
- With treatment – please specify level of Treatment		
(iii) To Seawater	Not Applicable	
- No treatment		
- With treatment – please specify level of Treatment		
(iv) Sent to third parties	Not Applicable	
- No treatment		
- With treatment – please specify level of Treatment		
(v) Others	Not Applicable	
- No treatment		
- With treatment – please specify level of Treatment		
<b>Total water discharged (in kiloliters)</b>		

Note: The Company does not operate any manufacturing units during the financial year 2024-25. As the Company is engaged solely in trading activities, disclosures related to water discharge are not applicable.

**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 2024-25 Current Financial year	FY 2023-24 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 2024-25	FY 2023-24*
Total Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	5.8	-
Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	193.1	-
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO <sub>2</sub> equivalent per Crore of Turnover	0.34	-
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)	Metric tonnes of CO <sub>2</sub> equivalent per Crore of PPP adjusted Turnover	0.08	-
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		-	-

\*The Company does not operate any manufacturing units during the financial year 2024-25. The company has started tracking this from the FY24-25.

**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	FY 2024-25	FY 2023-24
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)		Not Applicable
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)		
<b>Total (A + B + C + D + E + F + G + H)</b>		
<b>Waste intensity per rupee of turnover</b> (Total waste generated / Revenue from operations)		
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total waste generated / Revenue from operations adjusted for PPP)		
<b>Waste intensity in terms of physical output</b>		
<b>Waste intensity (optional)</b> – 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)		
<b>Category of waste</b>		
(i) Recycled		Not Applicable
(ii) Re-used		
(iii) Other recovery operations		
<b>Total</b>		
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Category of waste</b>		Not Applicable
(i) Incineration		
(ii) Landfilling		
(iii) Other disposal operations		
<b>Total</b>		

**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.**

As SGML is in its early stage of operations (over 2 years), e-waste such as old laptops, servers, and electronic devices has not yet reached the end of its lifecycle for scrapping. However, in due course, the Company will ensure the disposal of such e-waste in compliance with the 'Green' norms specified by the Government, through 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
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SG Mart has remained fully compliant with all applicable environmental regulations and guidelines in India. Therefore, 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 2024-25	FY 2023-24
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
i) Surface water		
ii) Groundwater		
iii) Third party water		
iv) Seawater / desalinated water		
v) Others		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / Turnover)		
Water intensity (Optional)- the relevant metric may be selected by the entity		
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) Into Surface water		
- No treatment		
- With treatment – please specify level of treatment		
(ii) Into Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
<b>Total water discharged (in kilolitres)</b>		

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

Parameter	Unit	FY 2024-2025	FY 2023-2024
Total Scope 3 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	-	-
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.**

Yes, the Company has a documented Disaster Recovery Plan in place. Additionally, being on the SAP RISE with HANA Cloud platform further strengthens our resilience, as the platform ensures robust disaster recovery and business continuity measures are maintained by our ERP vendor.

**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

**8. How many Green Credits have been generated or produced:**

a. By the listed entity - Not Applicable.

b. By the top ten (In terms of value of purchases and sales, respectively) value chain partners" - Not Applicable.

**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 any policy advocacy or regulatory lobbying activities. However, the company remains open to engaging with relevant industry bodies and forums in a transparent and ethical manner in the future. It is committed to ensuring that any public policy involvement aligns with its core values of integrity and responsibility.

## Essential Indicators

- Number of affiliations with trade and industry chambers/ associations: Nil
  - 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		

- 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		

## Leadership Indicators

- 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



SG Mart supports inclusive growth by sourcing materials from a geographically diverse supplier base and providing fair business opportunities to MSMEs and local partners. The company emphasizes regional inclusiveness, responsible procurement, and fair pricing to ensure mutual growth for all partners. It also maintains business continuity practices and financial risk mitigation frameworks, including vendor and logistics insurance, to safeguard long-term value for its partners.

## Essential Indicators

- 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					

- 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						

- Describe the mechanisms to receive and redress grievances of the community:

The Company has established dedicated committees such as the Stakeholder's Relationship Committee and the Sexual Harassment Committee to address specific grievances. Additionally, employees and workers are encouraged to reach out to the Human Resource Department for resolution of any workplace-related concerns. For external stakeholders, the Company provides contact details and email information on its official website to handle enquiries related to services and sales.

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

	FY 2024-2025	FY 2023-2024
Directly sourced from MSMEs/ small producers	10%	12.50%
Sourced directly from within the district and neighboring Districts	50%	70.52%

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

Location	FY 2024-25	FY 2023-24
Rural	24%	-
Semi-Urban	2%	-
Urban	11%	-
Metropolitan	63%	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 INR)
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.**

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



Customer satisfaction is central to SG Mart's business model. The company focuses on offering reliable, value-driven, and high-quality building materials, while ensuring transparency in communication and pricing. Although formal consumer surveys are in the planning stage, SG Mart actively integrates customer feedback into its business decisions and is committed to expanding its responsible customer engagement practices through better documentation and disclosure of performance metrics.

### Essential Indicators

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

To effectively address customer queries, issues, and complaints, the Company has designated a separate email ID and contact number. This ensures prompt and efficient resolution of customer concerns and enhances overall service experience.

#### 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	Not Applicable
Safe and responsible usage	Not Applicable
Recycling and/or safe disposal	Not Applicable

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

	FY 2024-25			FY 2023-24		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	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.

- 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, 2025.

- 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):**

Information related to all products offered by the Company is readily available on its official website at <https://sgmart.co.in/>.

To ensure the website remains updated and user-friendly, the Company has appointed an external agency responsible for monitoring the website and coordinating digital marketing efforts, 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:**

The Company organizes meetings and awareness sessions to educate its customers on the responsible usage of its products. These initiatives aim to promote safe handling, optimal usage, and sustainability throughout 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)**

The Company strictly adheres to all applicable laws and regulations related to the display of product information on its products. Furthermore, customer feedback is valued as a vital input, and every effort is made to incorporate it into our business processes to enhance product quality, service, and overall customer experience.